

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

	May	Change	June
WASHINGTON 186XXX ACCOUNTS			
186234 DEF WA GREAT PROGRAM	0.00	0.00	0.00
186302 MARGIN SHARING - WA	(516,846.57)	(154,740.95)	(671,587.52)
186310 WA ENERGY EFFICIENCY	18,359.14	17.50	18,376.64
186311 WA FURNACE PROGRAM	39,831.61	4,317.81	44,149.42
186312 WA - AUDIT RESIDENTI	(3,749.93)	(10.44)	(3,760.37)
186316 WA DSM AMORTIZATION	59,302.06	(7,177.87)	52,124.19
186365 ALBANY DFD GAIN - WA	(57,233.46)	6,939.44	(50,294.02)
Subtotal 186xxx accounts	(460,337.15)	(150,654.51)	(610,991.66)
WASHINGTON 191XXX ACCOUNTS			
191420 WACOG - ACCR. WA	(5,543,915.00)	3,563,318.00	(1,980,597.00)
191421 AMORT OF WACOG - WA	332,818.81	15,907.25	348,726.06
191430 DEMAND - ACCR WA	(1,875,003.47)	387,852.01	(1,487,151.46)
191431 AMORT OF DEMAND WA	(345,642.01)	36,489.07	(309,152.94)
191432 WA DEMAND COLL	0.00	(52.00)	(52.00)
Subtotal 191xxx accounts	(7,431,741.67)	4,003,514.33	(3,428,227.34)
TOTAL WASHINGTON DEFERRED ACCOUNTS	(7,892,078.82)	3,852,859.82	(4,039,219.00)

NORTHWEST NATURAL GAS COMPANY


Date 30-Jun-09


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

PGA DEFERRAL

Scanned

Document Number 100331030

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	06302009 <small>(MMDDYYYY)</small>	06302009 <small>(MMDDYYYY)</small>	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	3,678,431.00	-	OR WACOG PGA Activity		
2	191400			H	-	3,678,431.00	OR WACOG PGA Activity		
3	540200	84020	805-02890	S	25,617.00	-	Ore Storage PGA Timing		
4	191400			H	-	25,617.00	OR Storage PGA Adj		
5	540100	84020	805-02880	H	-	18,035.00	OR DEM PGA Activity		
6	191410			S	18,035.00	-	OR DEM PGA Activity		
7	411000	83010	419-06205	S	119,689.00	-	OR PGA Interest		
8	191400			H	-	97,876.00	OR WACOG Interest		
9	191410			H	-	15,898.00	OR DEM Incr. Interest		
10	191450			H	-	5,915.00	OR DEM Coll. Interest		
11	540100	84020	805-02885	H	-	295,587.40	OR DEM DEF Collected		
12	191450			S	295,587.40	-	OR DEM DEF Collected		
13	540200	84020	805-02950	S	504,170.00	-	WA WACOG PGA Activity		
14	191420			H	-	504,170.00	WA WACOG PGA Activity		
15	540100	84020	805-02940	H	-	392,566.01	WA DEM PGA Activity		
16	191430			S	392,566.01	-	WA DEM PGA Activity		
17	411000	83010	419-06210	S	9,607.00	-	WA PGA Interest		
18	191420			H	-	4,841.00	WA WACOG Interest		
19	191430			H	-	4,714.00	WA DEM Interest		
20	191432			H	-	52.00	WA DEM Interest		
21	540200	84020	805-02890	H	-	-	Ore Hedge PGA Adj.		
22	191400			H	-	-	Ore Hedge PGA Adj.		
Total					5,043,702.41	5,043,702.41			

Prepared by _____

Approved by _____

Date _____

Date _____

July 6, 2009

NORTHWEST NATURAL GAS COMPANY

Page 3 OR

ACCOUNT 191.400 OREGON 12/08 - 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 See *
Beg. Balance		1,644,186	(1,222,435)	(10,660,626)	(21,393,644)	(30,872,131)	(38,710,111)	(11,776,594)	(15,578,518)	(15,578,518)	(15,578,518)	(15,578,518)		
Nov: Accrual	1,638,303													
Bal. Before Int.	1,638,303												1,638,303	Oct 05 Tab 3
Int. Rate	0.08618	5,883											1,638,303	
Ending Balance	1,644,186													
Dec: Accrual		(2,868,130)												
Bal. Before Int.		(1,223,944)												Tab 4
Int. Rate	0.08618	1,509												
Ending Balance		(1,222,435)												
Jan: Accrual			(9,395,674)											
Bal. Before Int.			(10,618,109)											Tab 5
Int. Rate	0.08618		(42,517)											
Ending Balance			(10,660,626)											
Feb: Accrual				(10,618,328)										
Bal. Before Int.				(21,278,954)										Tab 6
Int. Rate	0.08618			(114,690)										
Ending Balance				(21,393,644)										
Mar: Accrual					(9,291,481)									
Bal. Before Int.					(30,685,125)									Tab 7
Int. Rate	0.08618				(187,006)									
Ending Balance					(30,872,131)									
Apr: Accrual						(7,589,016)								
Bal. Before Int.						(38,461,147)								5 Tab 8
Int. Rate	0.08618					(248,964)								
Ending Balance						(38,710,111)								
May: Accrual							(3,647,513)							
Bal. Before Int.							(42,357,624)							5 Tab 9
Int. Rate	0.08618						(291,101)							
Ending Balance							(42,648,725)							
Jun: Accrual								(3,704,048)						
Bal. Before Int.								(15,480,642)						05 Tab 10
Int. Rate	0.08618							(97,876)						
Ending Balance								(15,578,518)						
Jul: Accrual														
Bal. Before Int.									(15,578,518)					05 Tab 11
Int. Rate	0													
Ending Balance									(15,578,518)					
Aug: Accrual														
Bal. Before Int.														Jul 05 Tab 12
Int. Rate	0									(15,578,518)				
Ending Balance														
Spt: Accrual														
Bal. Before Int.														Aug 05 Tab 13
Int. Rate	0										(15,578,518)			
Ending Balance														
Oct: Accrual														
Bal. Before Int.														Sep 05 Tab 14
Int. Rate	0											(15,578,518)		
Ending Balance													(15,578,518)	
Entry JV-28A	5,883	1,509	(42,517)	(114,690)	(187,006)	(248,964)	(291,101)	(97,876)						
Previously Book	5,883	1,509	(42,517)	(114,690)	(187,006)	(248,964)	(291,101)						(974,762)	
Net to Record								(97,876)						
Monthly Deferral	1,638,303	(2,868,130)	(9,395,674)	(10,618,328)	(9,291,481)	(7,589,016)	(3,647,513)	(3,704,048)					(45,475,887)	
Entry 191400													(97,876)	
Entry 419-06205													97,876	

PGA Adj - 36,129,151.1
↓
Bal April-June
on Interest Calc

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

July 6, 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)	(2,220,607)	(2,220,607)	(2,220,607)	(2,220,607)		
Nov: Accrual	(82,487)												(82,487)	Oct 05 Tab 3
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)	Nov 05 Tab 4
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)	Dec 05 Tab 5
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)	Jan 05 Tab 6
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)	Feb 05 Tab 7
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						(225,537)							(225,537)	Mar 05 Tab 8
Bal. Before Int.						(1,943,293)							(1,943,293)	
Int. Rate	0.08618					(13,146)							(13,146)	
Ending Balance						(1,956,439)							(1,956,439)	
May: Accrual							(251,352)						(251,352)	Apr 05 Tab 9
Bal. Before Int.							(2,207,791)						(2,207,791)	
Int. Rate	0.08618						(14,953)						(14,953)	
Ending Balance							(2,222,744)						(2,222,744)	
Jun: Accrual								18,035					18,035	May 05 Tab 10
Bal. Before Int.								(2,204,709)					(2,204,709)	
Int. Rate	0.08618							(15,898)					(15,898)	
Ending Balance								(2,220,607)					(2,220,607)	
Jul: Accrual														Jun 05 Tab 11
Bal. Before Int.									(2,220,607)				(2,220,607)	
Int. Rate	0													
Ending Balance									(2,220,607)				(2,220,607)	
Aug: Accrual														Jul 05 Tab 12
Bal. Before Int.										(2,220,607)			(2,220,607)	
Int. Rate	0													
Ending Balance										(2,220,607)			(2,220,607)	
Spt: Accrual														Aug 05 Tab 13
Bal. Before Int.											(2,220,607)		(2,220,607)	
Int. Rate	0													
Ending Balance											(2,220,607)		(2,220,607)	
Oct: Accrual														Sep 05 Tab 14
Bal. Before Int.												(2,220,607)	(2,220,607)	
Int. Rate	0													
Ending Balance												(2,220,607)	(2,220,607)	
Entry JV-28A	(296)	(2,620)	(6,513)	(9,271)	(11,228)	(13,146)	(14,953)	(15,898)					(73,925)	
Previously Book	(296)	(2,620)	(6,513)	(9,271)	(11,228)	(13,146)	(14,953)							
Net to Record								(15,898)						
Monthly Deferral	(82,487)	(564,174)	(514,537)	(240,529)	(286,101)	(225,537)	(251,352)	18,035					(2,146,682)	
Entry 191410													(15,898)	
Entry 419-06205													15,898	

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

Dady, Robin

From: Glenn, Robert
Sent: Friday, June 19, 2009 9:32 AM
To: Dady, Robin
Subject: RE: Regulatory accounting memo: June bill adjustments

When calculating the interest on those accounts affected we should reduce the beginning balance before we compute interest for the month.

Bob

From: Dady, Robin
Sent: Thursday, June 18, 2009 10:40 PM
To: Glenn, Robert
Subject: FW: Regulatory accounting memo: June bill adjustments

Does just part 3 apply to our entry for JV28A.

From: Siores, Natasha
Sent: Wednesday, June 17, 2009 4:21 PM
To: Feltz, Stephen; Barsotti, Elaine; McDonell, Dan; Cresalia, Marty; Burson, Jennifer; Glenn, Robert; Dady, Robin; Aimone, David; Davilla, Tobin F.
Cc: *Rates & Regulatory Affairs; Deckard, Linda
Subject: Regulatory accounting memo: June bill adjustments

Please see attached for accounting action items relating to the June bill adjustment for Interstate Storage credits, SB408 and the early WACOG refund. These action items are relevant for June Close. Let me know if you have questions. Thanks!!

Natasha
x3588

A large, handwritten signature in black ink that reads "JV28A". The letters are stylized and slanted to the right.

INTEROFFICE MEMORANDUM

TO: STEVE FELTZ, ELAINE BARSOTTI, MARTY CRESALIA, DAN MCDONNELL, JENNIFER BURSON, BOB GLENN, ROBIN DADY, DAVE AIMONE, TOBIN DAVILLA

CC: RATES & REGULATORY TEAM, LINDA DECKARD, TRIM

FROM: NATASHA SIORES

SUBJECT: 2ND QUARTER 2009 REGULATORY ACCOUNTING MEMO: **JUNE BILL ADJUSTMENTS – STORAGE CREDIT, SB408 SURCHARGE AND EARLY WACOG REFUND**

DATE: 06/17/2009

Background

Each year the Company proposes to adjust Oregon customers' June bills for the refund of Interstate Storage and Optimization Credits and the impact of SB408. The refund of Interstate Storage and Optimization credits was approved on May 19, 2009 and is tariffed under Schedules 185 and 186. The surcharge for SB408 covering the 2007 tax year was also approved on May 19, 2009 and is tariffed under Schedule 161.

In addition, due to the substantial decline in wholesale natural gas prices, the Company proposed a one-time early refund of WACOG savings in June bills for both Oregon and Washington customers. The Oregon WACOG refund, tariffed under Schedule 164A, was approved May 19, 2009. The Washington WACOG refund was approved May 28, 2009, and is tariffed under Schedule 203A.

Issues

The approved June bill adjustments require the following accounting action items:

1. Interstate Storage and Optimization Credit

- a. As in the past, the amortization for this refund is booked by using a CIS report which details the actual amounts credited back to customers. These actual amounts should be adjusted to remove the revenue sensitive factor of 2.887% to derive the amortization to record.
- b. The details of the amortization entries should be provided to the Financial Planning and Analysis team so that it can be recorded appropriately in the monthly Margin Analysis Report.

2. SB408 Surcharge

- a. As in the past, the amortization for this surcharge is booked by using a CIS report which details the actual amounts credited back to customers. These actual amounts do not need to be adjusted for any revenue sensitive factor.
- b. The details of the amortization entries should be provided to the Financial Planning and Analysis team so that it can be recorded appropriately in the monthly Margin Analysis Report.

3. Oregon and Washington WACOG Refunds

- a. The March balances of the WACOG deferral accounts need to be transferred to the appropriate amortization accounts, as follows:

Item	Transfer from Deferral Account	Transfer to Amortization Account	Amount to Transfer	Note
Oregon WACOG	191400	191401	(\$30,872,131)	March balance
Washington WACOG	191420	191421	(\$4,072,329)	March balance

*Reduced balances prior to calculation - TVB SA
 This actual done by J. Wilson*

Note: This transfer should be taken into consideration when calculating interest for June in both the deferral and amortization accounts – the transfer should assume a June 1 effective date.

- b. Similar to the Interstate Storage Credit, the amortization for this refund is booked by using a CIS report which details the actual amounts credited back to customers. These actual amounts should be adjusted to remove the revenue sensitive factor of 2.887% for Oregon and 4.390% for Washington to derive the amortization to record.
- c. The details of the amortization entries should be provided to the Financial Planning and Analysis team so that it can be recorded appropriately in the monthly Margin Analysis Report.

A summary of relevant accounting information for all of the June rate adjustments is provided in the following table:

Item	Balance Sheet Account	Amount Placed in Rates Excluding Revenue Sensitive	Revenue Sensitive Rate	Interest Rate for Amortization
Storage Credit	186301	(\$7,509,172)	2.887%	4.27%
SB408 Surcharge	186400	\$6,440,088	Not Applicable	4.27%
Oregon WACOG	191401	(\$30,872,131)	2.887%	4.27%
Washington WACOG	191421	(\$4,072,329)	4.390%	3.37%

Analysis

The net impact of the June bill adjustments is a refund to customers of over \$36 million.

Conclusion

All June bill adjustments are effective June 1, 2009 and automatically terminate following the end of the June 2009 billing cycle.

July 6, 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)	(2,125,647)	(1,875,029)	(1,487,177)	(1,487,177)	(1,487,177)	(1,487,177)	
Nov: Accrual		(1,700)												(1,700)
Bal. Before Int.		(1,700)												(1,700)
Int. Rate	0.05	(4)												(4)
Ending Balance		(1,704)												(1,704)
Dec: Accrual			(59,981)											(59,981)
Bal. Before Int.			(61,685)											(61,685)
Int. Rate	0.05		(132)											(132)
Ending Balance			(61,817)											(61,817)
Jan: Accrual				(54,704)										(54,704)
Bal. Before Int.				(116,521)										(116,521)
Int. Rate	0.0452			(336)										(336)
Ending Balance				(116,857)										(116,857)
Feb: Accrual					(25,572)									(25,572)
Bal. Before Int.					(142,430)									(142,430)
Int. Rate	0.0452				(488)									(488)
Ending Balance					(142,918)									(142,918)
Mar: Accrual						(30,417)								(30,417)
Bal. Before Int.						(173,335)								(173,335)
Int. Rate	0.0452					(596)								(596)
Ending Balance						(173,931)								(173,931)
Apr: Accrual							(1,966,886)							(1,966,886)
Bal. Before Int.							(2,122,397)							(2,122,397)
Int. Rate	0.0337						(3,250)							(3,250)
Ending Balance							(2,125,647)							(2,125,647)
May: Accrual								256,228						256,228
Bal. Before Int.								(1,869,419)						(1,869,419)
Int. Rate	0.0337							(5,610)						(5,610)
Ending Balance								(1,875,029)						(1,875,029)
Jun: Accrual									392,566					392,566
Bal. Before Int.									(1,482,463)					(1,482,463)
Int. Rate	0.0337								(4,714)					(4,714)
Ending Balance									(1,487,177)					(1,487,177)
Jul: Accrual														
Bal. Before Int.										(1,487,177)				(1,487,177)
Int. Rate	0													
Ending Balance										(1,487,177)				(1,487,177)
Aug: Accrual														
Bal. Before Int.											(1,487,177)			(1,487,177)
Int. Rate	0													
Ending Balance											(1,487,177)			(1,487,177)
Spt: Accrual														
Bal. Before Int.												(1,487,177)		(1,487,177)
Int. Rate	0													
Ending Balance												(1,487,177)		(1,487,177)
Oct: Accrual														
Bal. Before Int.													(1,487,177)	(1,487,177)
Int. Rate	0													
Ending Balance													(1,487,177)	(1,487,177)
Entry JV-28A		(4)	(132)	(336)	(488)	(596)	(3,250)	(5,610)	(4,714)					(15,130)
Previously Book		(4)	(132)	(336)	(488)	(596)	(3,250)	(5,610)						
Net to Record									(4,714)					
Monthly Deferral		(1,700)	(59,981)	(54,704)	(25,572)	(30,417)	(1,966,886)	256,228	392,566					(1,490,467)
Entry 191430														(4,714)
Entry 419-06210														4,714

Now includes the netting of ending balance 191432 trf to 191430

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
Calculated Calendar Month Volumes:												
Residential	4,272,590	8,127,541	7,641,681	6,204,396	5,690,471	3,253,255	1,921,358	1,262,391	(703,453)	-	-	-
Commercial	1,821,619	3,226,589	3,337,552	2,677,173	2,515,690	1,509,603	1,210,968	743,258	(452,934)	-	-	-
Industrial Firm	262,877	356,329	332,778	336,866	322,283	213,129	187,495	160,313	(33,254)	-	-	-
Total Firm Sales	6,357,086	11,710,458	11,312,011	9,218,435	8,528,444	4,975,988	3,319,821	2,165,962	(1,189,641)	-	-	-
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	70,958	-	-	-	-
41SF - 41SF A C	-	-	2,429	14,023	13,763	11,074	9,969	9,142	-	-	-	-
42CSF - 42SF A C	21,068	30,412	29,542	38,070	32,027	21,027	17,540	14,741	-	-	-	-
42ISF - 42SF A C	84,952	68,141	144,944	14,023	119,367	73,947	68,142	60,283	-	-	-	-
Sub Total	112,570	105,392	220,961	173,073	266,398	199,219	174,926	155,124	-	-	-	-
Total Firm Sales Subject tp D/C Rate	6,244,516	11,605,067	11,091,051	9,045,362	8,262,046	4,776,769	3,144,895	2,010,838	(1,189,641)	-	-	-
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 tp D/C Rate	\$ 692,080	\$ 1,286,190	\$ 1,229,221	\$ 1,002,497	\$ 915,683	\$ 529,409	\$ 348,549	\$ 222,861	\$ -	\$ -	\$ -	\$ -
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	\$ 9,032.33	-	-	-	-
41SF - 41SF A C	\$ -	\$ -	\$ 196.06	\$ 1,228.03	\$ 1,269.82	\$ 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	\$ 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	\$ 7,091.27	-	-	-	-
MDDV @1.73 D/C Collected												
Plus: 41CSI - 41SIV	\$ 582.03	-	-	-	-	-	-	-	-	-	-	-
41ISI - 41SIV	-	-	-	-	-	-	-	-	-	-	-	-
42CSI - 42SIM	\$ 16,517.62	\$ 3,480.64	\$ 12,512.07	\$ 7,169.12	\$ 7,536.49	\$ 6,336.32	\$ 5,797.48	\$ 5,070.65	-	-	-	-
42ISI - 42SIM	\$ 22,671.89	\$ 8,743.21	\$ 16,285.77	\$ 13,353.64	\$ 14,889.51	\$ 10,640.70	\$ 10,644.90	\$ 11,128.32	-	-	-	-
Plus: SFV Collected Interruptible Sales												
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	\$ 36,751.00	\$ -	\$ -	\$ -	\$ -
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	\$ 36,751.00	\$ -	\$ -	\$ -	\$ -
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)	\$ (1,613)	\$ -	\$ -	\$ -	\$ -
Total D/C Collected	\$ 741,958	\$ 1,313,549	\$ 1,272,010	\$ 1,033,246	\$ 959,158	\$ 565,466	\$ 384,061	\$ 257,999	\$ -	\$ -	\$ -	\$ -
Actual Demand Chg	655,790.40	619,891.74	632,237.87	608,343.74	638,232.86	628,470.29	642,166.69	648,687.01	-	-	-	-
Variance	86,167.60	693,657.26	639,772.13	424,902.26	320,925.14	(63,004.29)	(258,105.69)	(390,688.01)	-	-	-	-
Previously Booked	86,167.60	693,657.26	639,772.13	424,902.26	320,925.14	(63,004.29)	(256,227.69)	-	-	-	-	-
Net to Book (191430)	-	-	-	-	-	-	(1,878.00)	(390,688.01)	-	-	-	-
Entry 191430	-	-	-	-	-	-	-	-	-	-	-	392,566.01
Entry 805-02940	-	-	-	-	-	-	-	-	-	-	-	(392,566.01)
Margin Analysis of Demand Charges by Class of Customers:												
Collected:												
Residential	473,531	900,775	846,928	687,633	630,675	360,558	212,944	139,911	-	-	-	-
Commercial	201,667	356,574	368,672	292,212	275,877	166,484	135,280	84,533	-	-	-	-
Industrial Firm	28,734	39,985	33,404	33,780	31,164	22,192	20,117	18,067	-	-	-	-
Industrial Interruptible	38,026	16,214	23,007	19,622	21,441	16,232	15,721	15,488	-	-	-	-
Total Demand charge Collected	741,958	1,313,548	1,272,011	1,033,247	959,157	565,466	384,062	257,999	-	-	-	-

July 6, 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)	(681,704)	(681,704)	(681,704)	(681,704)		
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								295,587					295,587	May 05 Tab 10
Bal. Before Int.								(675,789)					(675,789)	
Int. Rate	0.08618							(5,915)					(5,915)	
Ending Balance								(681,704)					(681,704)	
Jul: Accrual									(681,704)				(681,704)	Jun 05 Tab 11
Bal. Before Int.									(681,704)				(681,704)	
Int. Rate	0													
Ending Balance									(681,704)				(681,704)	
Aug: Accrual										(681,704)			(681,704)	Jul 05 Tab 12
Bal. Before Int.										(681,704)			(681,704)	
Int. Rate	0													
Ending Balance										(681,704)			(681,704)	
Spt: Accrual											(681,704)		(681,704)	Aug 05 Tab 13
Bal. Before Int.											(681,704)		(681,704)	
Int. Rate	0													
Ending Balance											(681,704)		(681,704)	
Oct: Accrual												(681,704)	(681,704)	Sep 05 Tab 14
Bal. Before Int.												(681,704)	(681,704)	
Int. Rate	0													
Ending Balance												(681,704)	(681,704)	
Entry JV-28A		4,165	4,337	(2,167)	(5,050)	(9,017)	(12,696)	(9,866)	(5,915)				(36,209)	
Previously Book		4,165	4,337	(2,167)	(5,050)	(9,017)	(12,696)	(9,866)						
Net to Record									(5,915)					
Monthly Deferral		1,160,024	(1,120,690)	(699,148)	(99,344)	(995,501)	(10,904)	824,480	295,587				(645,495)	
Entry 191450													(5,915)	
Entry 419-06205													5,915	

* 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	3,381,576.44	2,507,545.32	-	-	-	-
3 Deferral	(1,160,024.47)	1,120,689.76	699,148.15	99,343.58	975,195.99	31,209.70	(822,485.56)	(297,581.68)	-	-	-	-
4 Previously Booked	(1,160,024.47)	1,120,689.76	699,148.15	99,343.58	975,195.99	31,209.70	(824,479.84)	-	-	-	-	-
5 Net to Book	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0.00	\$ 1,994.28	\$ (297,581.68)	\$ -	\$ -	\$ -	\$ -
6 Entry 191450	295,587.40	-	-	-	-	-	-	-	-	-	-	-
7 Entry 805-02885	(295,587.40)	-	-	-	-	-	-	-	-	-	-	-
Actual Fixed Charges Collected												
Oregon Firm Calendar Mo. Sales:	November-08	December-08	January-09	February-09	March-09	April-09	May-09	June-09	July-09	August-09	September-09	October-09
15 Residential	34,253,306	66,856,970	62,699,041	49,679,132	46,491,871	27,509,314	16,000,118	9,379,010	-5,256,643	0	0	0
16 Commercial	20,065,477	37,251,375	37,022,293	29,624,511	28,002,592	19,935,257	10,829,294	8,231,961	-4,716,983	0	0	0
17 Industrial Firm	3,418,147	4,472,517	3,512,453	3,546,120	3,843,216	2,692,574	2,812,520	2,239,282	-829,404	0	0	0
18 Total of Calendar Month Sales:	57,736,931	108,580,862	103,233,787	82,849,763	78,337,679	50,137,144	29,641,931	19,850,252	-10,803,030	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	1,658,002	-	-	-	-
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	1,110,520	-	-	-	-
21 32CSF - 32SF A C	345,498	345,888	401,612	414,293	390,893	359,359	332,443	306,992	-	-	-	-
22 32ISF - 32SF A C	772,450	876,390	947,346	823,758	940,643	671,643	664,965	633,278	-	-	-	-
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	3,708,791	-	-	-	-
24 Total Calendar Sales less Fixed:	53,290,538	103,315,528	97,457,488	77,336,735	72,810,520	45,351,524	25,457,005	16,141,461	(10,803,030)	-	-	-
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	\$ 8,566,157.64	\$ 5,335,606.83	\$ 2,995,016.64	\$ 1,899,042.87	\$ -	\$ -	\$ -	\$ -
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	\$ 257,421.82	-	-	-	-
28 31ISF - 31SF A C	\$ 166,097.52	\$ 166,278.55	\$ 163,897.35	\$ 162,645.39	\$ 171,526.34	\$ 149,067.74	\$ 148,489.38	\$ 146,305.80	-	-	-	-
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	\$ 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	\$ 72,524.89	-	-	-	-
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)	\$ (78,870.75)	\$ -	\$ -	\$ -	\$ -
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)	\$ (70,096.17)	\$ -	\$ -	\$ -	\$ -
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	\$ 125,735.27	-	-	-	-
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	\$ 70,915.74	-	-	-	-
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	\$ 556,364.56	\$ -	\$ -	\$ -	\$ -
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	\$ 696.99	-	-	-	-
37 31ISI - 31SIV	\$ 269.57	\$ 122.34	\$ 217.89	\$ 384.77	\$ 290.29	\$ 234.01	\$ 184.44	\$ 215.70	-	-	-	-
38 32CSI - 32SIM	\$ 42,371.16	\$ 40,298.13	\$ 57,273.83	\$ 53,605.08	\$ 48,565.70	\$ 40,474.35	\$ 33,590.72	\$ 27,583.23	-	-	-	-
39 32ISI - 32SIM	\$ 48,717.65	\$ 25,878.98	\$ 57,737.27	\$ 53,300.91	\$ 48,915.06	\$ 43,387.80	\$ 39,813.90	\$ 43,682.27	-	-	-	-
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	\$ 72,178.19	\$ -	\$ -	\$ -	\$ -
41 Prior Mo Manual Adjustments Com	\$ -	\$ (639.61)	\$ (10,463.29)	\$ (3,809.16)	\$ -	\$ -	\$ -	\$ (37.02)	\$ -	\$ -	\$ -	\$ -
42 Prior Mo Manual Adjustments Ind	\$ -	\$ (7,004.23)	\$ (4,081.17)	\$ (2,486.57)	\$ -	\$ (2.17)	\$ -	\$ (5.90)	\$ -	\$ -	\$ -	\$ -
43 Prior Mo Manual Adjustments Ind Int	\$ -	\$ -	\$ (22,436.46)	\$ -	\$ (560.03)	\$ -	\$ -	\$ (1,907.66)	\$ -	\$ -	\$ -	\$ -
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	\$ 626,592.17	\$ -	\$ -	\$ -	\$ -
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)	\$ (18,089.72)	\$ -	\$ -	\$ -	\$ -
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	\$ 3,381,576.44	\$ 2,507,545.32	\$ -	\$ -	\$ -	\$ -

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	1,882,413.83	1,103,440.51	-	-	-	-
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	1,100,239.79	1,063,885.62	-	-	-	-
53 Industrial Firm	560,101.24	498,416.54	377,967.59	392,098.86	424,588.84	284,852.17	323,968.84	271,348.73	-	-	-	-
54 Industrial Interruptible	90,691.61	88,497.12	92,813.84	107,455.85	96,736.60	83,252.75	74,504.19	68,162.41	-	-	-	-
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	\$ 3,381,126.64	\$ 2,506,837.28	\$ -	\$ -	\$ -	\$ -
	-1,210	-740	-738	-756	-763	-811	-450	-708	0	0	0	0

Washington WACOG Deferral Calculation													
2008 - 9 Tracker year Closing													
System Sales Volume													
	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
Cycle Volume Sales:													
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	13,348,972				
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	9,648,959				
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	1,432,017				
Interruptible	-	-	-	-	-	-	-	-	-				
Total	27,505,623	46,614,787	86,705,906	117,850,814	102,969,342	91,334,158	68,981,131	42,319,045	24,429,949	-	-	-	-
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	16,239,322	8,673,599	5,960,096	-	-	-
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	6,725,790	5,169,917	-	-	-
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	918,691	862,658	-	-	-
Interruptible	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	12,763,576	29,119,479	43,362,618	76,830,740	68,772,600	53,900,265	45,185,154	28,178,485	16,318,080	11,992,671	-	-	-
C / M Unbilled Volumes:													
Residential	16,206,884	26,377,008	49,008,599	43,979,232	34,310,704	28,625,487	16,239,322	8,673,599	5,960,096				
Commercial	10,973,839	15,017,777	25,538,058	23,243,558	18,242,560	15,331,475	11,154,135	6,725,790	5,169,917				
Industrial Firm	1,938,756	1,967,833	2,284,083	1,549,810	1,347,001	1,228,192	785,028	918,691	862,658				
Interruptible	-	-	-	-	-	-	-	-	-				
Total	29,119,479	43,362,618	76,830,740	68,772,600	53,900,265	45,185,154	28,178,485	16,318,080	11,992,671	-	-	-	-
Reported Cycle Billing Volumes:													
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	13,354,904				
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	10,531,092				
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	2,455,628				
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	5,276,581				
Total	37,879,805	56,882,362	93,657,203	130,790,701	114,084,084	103,071,694	78,491,478	50,541,205	31,618,204	-	-	-	-
Calculated Calendar Month Volumes:													
Residential		38,525,897	74,984,510	70,340,722	55,883,528	52,182,342	30,762,568	17,921,476	10,641,401	(5,960,096)	-	-	-
Commercial		21,887,096	40,477,964	40,359,845	32,301,684	30,518,282	21,444,860	12,040,262	8,975,219	(5,169,917)	-	-	-
Industrial Firm		3,681,024	4,828,846	3,845,231	3,882,986	4,165,499	2,905,704	3,000,014	2,399,595	(862,658)	-	-	-
Interruptible		7,031,484	6,834,005	8,186,763	7,143,551	7,490,460	6,371,677	5,719,048	5,276,581	-	-	-	-
Company Use													
Total		71,125,501	127,125,325	122,732,561	99,211,749	94,356,583	61,484,809	38,680,800	27,292,795	(11,992,671)	-	-	-
Total Commodity Costs Incurred In ORPGA file excluding Oregon Inventory balancing Adjustment.													
Amount		\$ 61,156,311	\$101,296,057	\$ 88,518,205	\$ 67,521,139	\$ 65,265,262	\$ 40,230,109	\$ 26,660,468	\$ 17,179,166	\$ -	\$ -	\$ -	\$ -
System WACOG Per Therm Sold:		0.85984	0.79682	0.72123	0.68058	0.69169	0.65431	0.68924	0.62944	0	0	0	0

	RATE/THM	Jun-09 (Estimate)			Embedded			Comparison to Embedded	
		THERMS	AMOUNT	RATE/THM	THERMS	AMOUNT	RATE/THM	THERMS	AMOUNT
Contract Commodity Gas Costs:									
Yr around Contracts-Rock	0.0580	8,938,750	\$ 6,099,750.00	0.68239	7,001,393	\$ 5,226,259.00	0.74646	1,937,357	\$ 873,491.00
Yr around Contracts Albe	0.1603	8,642,030	\$ 6,492,150.00	0.75123	8,712,990	\$ 7,809,870.00	0.89635	(70,960)	#####
Yr around Contracts-Sum	0.1857	14,471,860	\$ 6,954,525.00	0.48056	14,487,000	\$ 11,566,545.00	0.79841	(15,140)	#####
Husky Deal	#VALUE!		\$ 901,425.00		1,448,700	\$ 1,371,000.00	0.94637	(1,448,700)	\$ (469,575.00)
S.T. Contracts-Rockies	#VALUE!	1,580,180	\$ 399,280.00	0.25268				1,580,180	\$ 399,280.00
S.T. Contracts-Alberta	#VALUE!	2,880,680	\$ 975,150.00	0.33851				2,880,680	\$ 975,150.00
S.T. Contracts-Sumas/St	#VALUE!							-	\$ -
Swing Contracts - Rockie									
Swing Contracts - Alberta									
Hedged Spot Purch-Rock	#VALUE!							-	\$ -
Hedged Spot Purch-Alber									
Hedged Spot Purch-Sum:									
Spot Purchases-Rockies	0.3856				98,427	\$ 63,968.00	0.64990	(98,427)	\$ (63,968.00)
Spot Purchases-Alberta	#VALUE!	198,056	\$ 26,000.00	0.13128				198,056	\$ 26,000.00
Spot Purchases-Sumas/S	#VALUE!							-	\$ -
Volumetric Transp Chg	#VALUE!		\$ 137,249.96			\$ 102,759.00		-	\$ 34,490.96
Misc. Act. U/S Sales	#VALUE!	(229,190)	\$ (58,638.85)	0.25585				(229,190)	\$ (58,638.85)
Sub Total	(0.1172)	36,482,366	\$ 21,926,891.11	0.60103	31,748,510	\$ 26,140,401.00	0.82336	4,733,856	#####
		ok	ok						
Field Production Gas	(0.1000)	413,366	\$ 327,765.67	0.79292	334,598	\$ 247,602.00	0.74000	78,768	\$ 80,163.67
Storage Activity:									
System Withdrawals	0.1967	1,889,000	\$ 700,166.12	0.37065	210,000	\$ 152,871.00	0.72796	1,679,000	\$ 547,295.12
System Injections		(10,701,397)	\$ (5,542,374.52)	0.51791				(10,701,397)	#####
Sub Total	2.1338	(8,812,397)	\$ (4,842,208.40)	0.54948	210,000	\$ 152,871.00	0.72796	(9,022,397)	#####
		ok	ok						
P/M Imbalance Adj	0.8267	280,473	\$ 231,861.42	0.82668				280,473	\$ 231,861.42
C/M Imbalance Adj	0.8267	(485,439)	\$ (401,302.71)	0.82668				(485,439)	\$ (401,302.71)
Cost of Company Use Ga	0.6620	(35,650)	\$ (29,471.39)	0.82669				(35,650)	\$ (29,471.39)
Misc. Cust. Imbalance Pu								-	\$ -
Prior Period Estimate Adj			\$ (34,369.55)					-	\$ (34,369.55)
Line Loss & Unacct For					(138,123)			138,123	
Total Monthly Gas Cost	(0.0966)	27,842,719	\$ 17,179,166.15	0.61701	32,154,985	\$ 26,540,874.00	0.82540	(4,312,266)	#####
					32,154,985	\$ 26,540,874.00	0.82540		
RESTATED COST AT EM					22,981,509.61				
ACTUAL COST OF GAS.					17,179,166.15				
VARIANCE FROM ACTU					(5,802,343.46)				
<u>Sales Sendout, See WAF</u>		<u>Ore. Portion of Sendout X % of Oregon Sales</u>							

	RATE/THM	Jun-09 (Estimate)			Embedded			Comparison to Embedded	
		THERMS	AMOUNT	RATE/THM	THERMS	AMOUNT	RATE/THM	THERMS	AMOUNT
Oregon.....		24,726,760	% Of Oregon Sales.....		0.9060				
Washington.....		2,566,035	Oregon's Share of the Var.		(5,256,814.27)				
Total.....		<u>27,292,795</u>							
Estimated WACOG Variar					<u>(1,051,362.85)</u>				
			Shareholders Share of the WACOG Deferral		919,223				
			WACOG Equalization.....		10,000				
			Estimated Shareholder (gain) or Loss.....		<u>(909,223)</u>				
Base Load									
Swing									
Gross Spot									
Injections									
Storage									

NORTHWEST NATURAL GAS COMPANY

Date 30-Jun-09

Journal Entry Voucher No. JV 29

AMORT RATE ITEMS

Scanned

Document Number

100331067

Prepared:

W. B. ... 7/10/09

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	6302009	6302009	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	476.09	-	AMORT 186231		
2	186231			H	-	476.09	C/M AMORT		
3	411000	83010	419-06205	H	-	17.21	C/M INTEREST		
4	186231			S	17.21	-	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	-	138,459.02	AMORT 186271		
30	186271			S	138,459.02	-	C/M AMORT		
31	411000	83010	419-06205	S	2,060.50	-	C/M INTEREST		
32	186271			H	-	2,060.50	C/M INT 186271		
33	402000	81199	495-06064	S	24,643.88	-	AMORT 186277		
34	186277			H	-	24,643.88	C/M AMORT		
35	411000	83010	419-06205	H	-	349.75	C/M INTEREST		
36	186277			S	349.75	-	C/M INT 186277		
37	402000	81199	495-06233	S	1,658.91	-	AMORT 186286		

Northwest Natural Gas Company SAP Journal Entry

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(4)	(2)	(8)	(8)	(3)	(16)	(25)
5000	SA	6302009	6302009	USD	JV29	AMORTIZATION
		(MDDYYYY)	(MDDYYYY)			

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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)
38	186286			H	-	1,658.91	C/M AMORT		
39	411000	83010	419-06205	H	-	20.64	C/M INTEREST		
40	186286			S	20.64	-	C/M INT 186286		
41	402000	81199	495-06233	S	2,187.40	-	AMORT 186288		
42	186288			H	-	2,187.40	C/M AMORT		
43	411000	83010	419-06205	H	-	38.86	C/M INT 186288		
44	186288			S	38.86	-	C/M INTEREST		
45	191401			S	29,762,814.52	-	C/M AMORT		
46	541000	84020	805-02650	H	-	29,762,814.52	AMORT 191401		
47	191401			H	-	48,908.99	C/M INT 191401		
48	411000	83010	419-06205	S	48,908.99	-	C/M INTEREST		
49	540700	84020	805-02650	H	-	556,425.17	AMORT 191411		
50	191411			S	556,425.17	-	C/M AMORT		
51	411000	83010	419-06205	S	9,923.23	-	C/M INTEREST		
52	191411			H	-	9,923.23	C/M INTEREST 191411		
53	540700	84020	805-02650	H	-	25,237.22	AMORT 19031		
54	191031			S	25,237.22	-	C/M AMORT		
55	411000	83010	419-06205	H	-	-	C/M INTEREST		
56	191031			H	-	-	C/M INTEREST 19031		
57	186311			S	4,200.00	-	WA FURN PROG		
58	504200	11529	908-07399	H	-	4,200.00	WA FURN PROG 186311		
59	186311			S	117.81	-	INT - WA FURN PROG		
60	411000	83010	419-06210	H	-	117.81	INT - WA FURN PROG		
61	186312			H	-	-	WEATH DEFERRAL		
62	504200	11529	908-07209	H	-	-	DEFERRED WX 186312		
63	186312			H	-	10.44	INT - DEF WX		
64	411000	83010	419-06210	S	10.44	-	INT - DEF WX 186312		
65	402000	82299	495-06080	S	7,334.12	-	C/M AMORT 186316		
66	186316			H	-	7,334.12	C/M AMORT		
67	411000	83010	419-06210	H	-	156.25	C/M INTEREST 186316		
68	186316			S	156.25	-	C/M INTEREST		
69	402000	81199	495-06374	S	3,030.37	-	C/M AMORT 186259		
70	186259			H	-	3,030.37	C/M AMORT		
71	411000	83010	419-06205	H	-	152.65	C/M INTEREST		
72	186259			S	152.65	-	C/M INT 186259		
73	402000	81199	495-06374	S	1,802.89	-	C/M AMORT 186292		
74	186292			H	-	1,802.89	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	6302009	6302009	USD	JV29	AMORTIZATION
		(MMDDYYYY)	(MMDDYYYY)			

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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)
75	411000	83010	419-06205	H	-	92.70	C/M INTEREST		
76	186292			S	92.70	-	C/M INT 186292		
77	191421			S	4,092,989.09	-	C/M AMORT 191421		
78	541000	84020	805-02655	H	-	4,092,989.09	C/M AMORT		
79	411000	83010	419-06210	S	4,752.84	-	C/M INTEREST		
80	191421			H	-	4,752.84	C/M INT 191421		
81	191431			S	37,407.94	-	C/M AMORT		
82	540700	84020	805-02655	H	-	37,407.94	C/M AMORT 191431		
83	411000	83010	419-06210	S	918.87	-	C/M INT 191431		
84	191431			H	-	918.87	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	S	6,213,990.85	-	SB408 PAYMENT 8/08		
94	186400			H	-	6,213,990.85	SB408 PAYMENT 8/08		
95	411000	83010	419-06205	H	-	11,860.25	SB408 INT		
96	186400			S	11,860.25	-	SB408 INT		
97	186301			S	7,222,618.00	-	OR STOR CREDIT 8/08		
98	402000	81199	495-02225	H	-	7,222,618.00	OR STOR CREDIT 8/08		
99	411000	83010	419-06205	S	13,869.90	-	OR STOR CREDIT INT		
100	186301			H	-	13,869.90	OR STOR CREDIT INT		
101	186360			H	-	173.42	C/M INTEREST 186360		
102	411000	81199	495-06516	S	173.42	-	C/M INTEREST 186360		
103	186360			S	9,764.43	-	C/M AMORT 186360		
104	402000	81199	495-06516	H	-	9,764.43	C/M AMORT 186360		
105	186365			H	-	150.77	C/M INTEREST 186365		
106	411000	82299	419-06210	S	150.77	-	C/M INTEREST 186365		
107	186365			S	7,090.21	-	C/M AMORT 186365		
108	402000	82299	495-06516	H	-	7,090.21	C/M AMORT 186365		
109	186310			H	-	-	WA ENERGY EFFICIENCY		
110	504200	11529	908-07399	H	-	-	WA ENG EFFICIENCY 186310		
111	186310			S	17.50	-	INT - WA ENERGY EFF		

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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	6302009 (MMDDYYYY)	6302009 (MMDDYYYY)	USD	JV29	AMORTIZATION

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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	-	17.50	INT - WA ENERGY EFF		
113	186232			S	1,627.48	-	C/M INTEREST 186232		
114	411000	81199	419-06205	H	-	1,627.48	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 begin to amortize in Nov.
120	402000	82299	495-06XXX	H	-	-	C/M AMORT 186234		
				Total	48,207,350.17	48,207,350.17			

Prepared by _____

Approved by _____

Date _____

Date _____

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
OREGON DSM													
186.231 DSM AMORTIZATION (11/06 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	23,804,719	0	0	0	25,547,535
186.231	Beginning Balance	14,808	14,420	12,901	10,733	8,841	7,146	5,866	5,074	4,616	4,632	4,665	4,682
186.231	Trf fr 186278												
186.231	Amortization	A	(388)	(1,567)	(2,210)	(1,927)	(1,723)	(1,304)	(811)	(476)	0	0	(511)
186.231	Prior Month Adjustment												
186.231	Interest @ 4.27%	A	(1)	49	42	35	28	23	19	17	16	17	16
186.231	Ending Balance		14,420	12,901	10,733	8,841	7,146	5,866	5,074	4,616	4,632	4,665	4,682
	Rate	(0.00002)											
OREGON 186 AMORTIZATION ACCOUNTS													
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	35,336	0	0	0	32,051
1C	0.00000	6,357	22,969	35,687	28,086	26,055	13,663	10,233	6,195	0	0	0	6,248
2	0.00000	10,073,724	46,559,265	67,028,937	58,222,806	51,430,503	38,427,621	22,706,076	11,814,051	0	0	0	15,049,990
3C	0.00000	4,148,020	18,962,909	28,305,710	24,578,211	21,420,214	16,125,395	9,800,907	6,139,171	0	0	0	6,413,732
3I	0.00000	159,874	444,988	527,011	469,758	414,854	315,266	239,515	178,122	0	0	0	240,797
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	2,338,246	0	0	0	1,643,025
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	1,991,474	0	0	0	2,124,728
Amortize & Accure Int NO													
186.243	Beginning Balance	0	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	0
186.243	Prior Month Adjustment												
186.243	Interest @ 8.618%	B	0	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	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	35,336	0	0	0	32,051
1C	0.00000	6,357	22,969	35,687	28,086	26,055	13,663	10,233	6,195	0	0	0	6,248
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	11,814,051	0	0	0	15,049,990
3C	0.00000	4,149,020	18,962,909	28,305,710	24,578,211	21,420,214	16,125,395	9,800,907	6,139,171	0	0	0	6,413,732
3I	0.00000	159,874	444,988	527,011	469,758	414,854	315,266	239,515	178,122	0	0	0	240,797
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	2,338,246	0	0	0	1,643,025
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	1,991,474	0	0	0	2,124,728
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	1,769,131	0	0	0	20,020
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	2,827,863	0	0	0	79,626
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	1,591,036	0	0	0	136
Amortize & Accure Int NO													
186.251	Beginning Balance	0	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	0
186.251	Prior Month Adjustment												
186.251	Interest @ 8.618%	C	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
186.254 FISHGARDEN 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	0
186.254	Accum/Transfer												
186.254	Amortization	D	0	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	0
186.254	Ending Balance	0	0	0	0	0	0	0	0	0	0	0	0
186.267 AMORTIZATION COOS BAY REVENUE DEFERRAL													
*% margin to rs:													
1R	0.00000	18,017	83,510	122,964	103,366	94,495	73,263	46,391	35,336	0	0	0	32,051
1C	0.00000	6,357	22,969	35,687	28,086	26,055	13,663	10,233	6,195	0	0	0	6,248
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	11,814,051	0	0	0	15,049,990
3C	0.00000	4,148,020	18,962,909	28,305,710	24,578,211	21,420,214	16,125,395	9,800,907	6,139,171	0	0	0	6,413,732
3I	0.00000	159,874	444,988	527,011	469,758	414,854	315,266	239,515	178,122	0	0	0	240,797
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	1,917,758	0	0	0	1,333,789
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	1,161,328	0	0	0	1,386,362
31 Block 1 - Industrial	0.00000	198,731	495,857	483,596	477,383	498,071	480,591	456,521	420,488	0	0	0	309,236
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	830,146	0	0	0	738,367
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	2,856,263	0	0	0	60,020
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	3,722,205	0	0	0	101,743
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	2,051,208	0	0	0	60,464
32 Block 4	0.00000	4,680,351	4,388,835	5,962,869	4,973,160	5,199,962	4,346,410	3,899,317	4,050,492	0	0	0	13,585
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	5,340,306	0	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	5,952,728	5,352,728	0	0	0	0
Amortize & Accure Int NO													
186.267	Beginning Balance	0	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	0
186.269 AMORTIZATION WEST LINN DEFERRAL													
Increment = \$ 0.0010/therm collection from RS 1, 2, and 3													

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

NEW prorated

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	Nov-09
OREGON DSM													
186.232 INDUSTRIAL DSM AMORTIZATION													
Increment = \$.00025/therm collection from all Firm sales schedules.													
	Volume												
186.232	Beginning Balance						225,000	226,616	303,243	305,421	307,615	309,824	312,049
186.232	Additions							75,000					
186.232	Amortization	A											
186.232	Prior Month Adjustment						0	1,816	1,627	2,178	2,193	2,209	2,225
186.232	Interest @ 8.618%	A					0	226,616	303,243	305,421	307,615	309,824	312,049
186.232	Ending Balance												

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		
WASHINGTON 186 ACCUMULATION ACCOUNTS														
186.311 WASHINGTON FURNACE PROGRAM ACCUMULATION														
186.311 Beginning Balance		71,574	9,079	13,726	19,188	21,264	23,949	34,231	39,849	44,168	44,363	44,559	44,756	44,942
186.311 Accumulation	N		4,600	5,400	2,000	2,600	10,200	5,515	4,200	0	0	0	0	0
186.311 Transfer		(62,496)						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.								118	195	196	197	186	187	187
186.311 Interest @ 3.37%	N	booked in old	47	61.87	76.04	84.99	81.58	103.87	1					
186.311 Interest Adjustment								44,168	44,363	44,559	44,756	44,942	45,130	
186.311 Ending Balance	0	9,079	13,726	19,188	21,264	23,949	34,231	39,849	44,168	44,363	44,559	44,756	44,942	
186.312 WASHINGTON WEATHERIZATION PROGRAM ACCUMULATION														
186.312 Beginning Balance		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	O		8,371	8,108	3,474	9,017	9,111	0	0	0	0	0	0	0
186.312 Transfer		(112,230)						(34,329)						
186.312 Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
186.312 Prior Month Interest Adj.									(10)	(16)	(17)	(17)	(16)	(16)
186.312 Interest @ 3.37%	O	booked in old	(15)	18	39	63	73	86	(2)					
186.312 Interest Adjustment								(3,718)	(3,747)	(3,763)	(3,780)	(3,796)	(3,811)	
186.312 Ending Balance		(7,734)	622	8,748	12,261	21,342	30,526	(3,718)	(3,747)	(3,763)	(3,780)	(3,796)	(3,811)	
WASHINGTON 186 AMORTIZATION ACCOUNTS														
186.316 DSM AMORTIZATION (11/04 to 9/05)														
Increment = \$ 00148/thrm collection from firm sales, \$ 00051/thrm collection from interruptible sales														
Firm Volume	(0.00250)	2,163,673	8,491,915	12,106,815	10,599,518	9,418,619	6,931,513	4,276,725	2,533,573	0	0	0	0	2,755,932
Int Sales Volume	(0.00250)	493,560	460,453	555,841	503,897	553,865	419,289	406,085	400,073	0	0	0	0	0
RS 55 Sales Volume														
186.316 Beginning Balance		24,703	193,500	171,878	140,812	113,532	88,981	70,829	59,304	52,136	52,366	52,597	52,830	53,050
186.316 Accum/Transfer		174,725	0	0	0	0	0	0	0	0	0	0	0	0
186.316 Amortization	P	(6,643)	(22,381)	(31,645)	(27,759)	(24,931)	(18,377)	(11,707)	(7,334)	0	0	0	0	(6,890)
186.316 Interest @ 3.37%	P	714	760	588	478	381	224	182	156	230	231	232	220	207
186.316 Interest Adjustment									10					
186.316 Ending Balance		103,500	171,878	140,812	113,532	88,981	70,829	59,304	52,136	52,366	52,597	52,830	53,050	46,367
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	6,640	0	0	0	0	4,665
RS 2 and 19 and 54	0.00000	1,340,841	5,689,465	8,151,392	7,172,514	6,296,587	4,613,361	2,713,262	1,482,242	0	0	0	0	1,826,189
RS 3FS and 3FT	0.00000	425,596	1,859,884	2,869,602	2,616,996	2,314,346	1,720,787	1,120,418	702,496	0	0	0	0	681,284
RS 21 Block 1	0.00000	23,872	75,781	52,846	120	968	0	0	0	0	0	0	0	51,598
RS 21 Block 2	0.00000	46,660	160,329	116,598	290	(2,558)	0	0	0	0	0	0	0	95,265
RS 21 Block 3	0.00000	46,110	234,753	195,524	250	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	0
RS 27	0.00000	1,334	31,016	42,673	30,812	24,628	16,942	7,728	3,224	0	0	0	0	1,117
RS 41 Block 1	0.00000	2,000	4,000	57,807	150,351	150,528	150,159	144,760	128,131	0	0	0	0	2,000
RS 41 Block 2	0.00000	3,021	9,205	107,802	254,400	238,661	170,143	92,237	50,879	0	0	0	0	4,550
RS 42 Block 1	0.00000	329,421	356,563	392,585	394,679	375,171	354,694	316,595	289,365	0	0	0	0	30,000
RS 42 Block 2	0.00000	286,973	448,138	433,164	419,048	401,003	332,384	324,394	307,935	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	155,687	0	0	0	0	60,000
RS 42 Block 4	0.00000	222,587	48,189	516,664	386,984	457,521	406,576	363,394	349,490	0	0	0	0	210,000
RS 42 Block 5	0.00000	114,565	305,878	766,399	21,785	387,104	290,699	247,201	203,144	0	0	0	0	231,432
RS 42 Block 6	0.00000	0	0	0	0	0	0	0	0	0	0	0	0	0
Ammortize & Accrue Int	NO													
186.257 Beginning Balance		0	0	0	0	0	0	0	0	0	0	0	0	0
186.257 Accum/Transfer														
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														
186.257 Ending Balance		0	0	0	0	0	0	0	0	0	0	0	0	0
WASHINGTON 191 AMORTIZATION ACCOUNTS														
191.421 WACOG AMORTIZATION														
Increment = \$ 00068/thrm giveback to firm and inter sales 10/05 to 9/06														
Volume	(0.01623)	2,657,233	8,952,368	12,661,456	11,103,415	9,972,484	7,350,802	4,682,810	2,933,646	0	0	0	0	2,755,932
191.421 Beginning Balance		(1,020,738)	1,208,206	1,067,641	865,780	688,493	528,928	409,117	332,830	348,737	350,277	351,824	353,378	354,850
191.421 Accum/Transfer		2,262,733							(4,072,329)					
191.421 Amortization	O	(43,127)	(145,297)	(205,495)	(180,208)	(161,853)	(119,304)	(76,002)	4,094,190	0	0	0	0	(44,729)
191.421 Switchers									(1,201)					
191.421 Interest @ 3.37%	O	9,338	4,731	3,634	2,922	2,289	1,315	1,042	(4,753)	1,540	1,547	1,554	1,472	1,385
191.421 Prior Month Int Adj														
191.421 Ending Balance		1,208,206	1,067,641	865,780	688,493	528,928	409,117	332,830	348,737	350,277	351,824	353,378	354,850	311,507
191.431 DEMAND AMORTIZATION														
Increment = \$ 00448/thrm giveback to firm sales, \$ 00068/thrm giveback to interruptible sales														
Firm Sales	0.01381	2,163,673	8,491,915	12,106,815	10,599,518	9,418,619	6,931,513	4,276,725	2,533,573	0	0	0	0	2,755,932
Interruptible Sales	0.00482	493,560	460,453	555,841	503,897	553,865	419,289	406,085	400,073	0	0	0	0	0
191.431 Beginning Balance		834,880	166,188	286,622	457,861	608,694	(503,315)	(406,141)	(345,651)	(309,162)	(310,528)	(311,899)	(313,277)	(314,582)
191.431 Accum/Transfer		(698,110)				(1,233,338)			36,917	0	0	0	0	38,059
191.431 Amortization	R	32,259	119,493	169,859	148,808	132,741	97,745	61,019	481					
191.431 Switchers									526					
191.431 Interest @ 3.37%	R	(2,842)	941	1,400	2,005	(2,103)	(1,275)	(1,055)	(919)	(1,365)	(1,372)	(1,378)	(1,305)	(1,231)
191.431 Interest Adjustment						(9,309)								
191.431 Ending Balance		166,188	286,622	457,861	608,694	(503,315)	(406,141)	(345,651)	(309,162)	(310,528)	(311,899)	(313,277)	(314,582)	(277,754)

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
186.365 Albany Deferred Gain													
% margin to rs													
1R	0.00502		18,667	15,107	13,755	10,561	6,439	4,151	0	0	0	0	4,665
1C	0.00404		7,555	6,392	6,242	4,377	3,343	2,489	0	0	0	0	0
2R	0.00282		8,151,392	7,172,514	6,296,587	4,613,361	2,713,282	1,492,242	0	0	0	0	1,826,189
3CSF	0.00251		2,796,234	2,534,988	2,237,508	1,656,667	1,066,936	659,119	0	0	0	0	640,347
3IFS	0.00225		73,368	82,008	76,838	64,121	53,482	43,377	0	0	0	0	32,074
1b	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												
21 I Firm Sales													
Block 1	Intentionally blank												
Block 2	Intentionally blank												
31I Firm Trans													
Block 2	Intentionally blank												
Block 3	Intentionally blank												
Block 4	Intentionally blank												
27	0.00177		42,673	30,812	24,628	16,642	7,728	3,224	0	0	0	0	1,117
41 Firm Sales													
Block 1	0.00197		55,671	138,351	138,528	138,159	132,760	118,264	0	0	0	0	2,000
Block 2	0.00173		105,074	234,473	221,994	156,738	86,702	46,524	0	0	0	0	4,550
41 Firm Trans													
Block 1	0.00161		2,026	12,000	12,000	12,000	12,000	9,867	0	0	0	0	0
Block 2	0.00141		2,728	19,927	16,667	13,405	5,535	4,356	0	0	0	0	0
41 Intert 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		103,484	95,105	96,621	85,186	70,715	46,024	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	71,761	0	0	0	0	0
Block 2	0.00104		134,907	71,823	89,050	45,589	38,567	32,176	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	35,270	0	0	0	0	20,000
Block 2	0.00060		40,000	40,000	40,000	48,000	44,652	44,951	0	0	0	0	40,000
Block 3	0.00046		40,000	40,000	40,000	40,000	40,000	40,000	0	0	0	0	40,000
Block 4	0.00036		200,000	18,000	112,000	110,000	112,000	110,000	0	0	0	0	110,000
Block 5	0.00025		357,155	-82,899	127,988	78,805	49,147	25,802	0	0	0	0	127,965
Block 6	0.00010		0	0	0	0	0	0	0	0	0	0	0
42 Intert Sales													
Block 1	0.00085		119,825	111,831	105,491	117,532	112,997	109,663	0	0	0	0	0
Block 2	0.00076		135,132	187,977	173,218	161,033	172,919	170,000	0	0	0	0	0
Block 3	0.00058		84,020	117,105	117,635	68,683	67,806	75,687	0	0	0	0	0
Block 4	0.00047		216,664	86,984	157,521	72,041	52,363	44,723	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	26,647	0	0	0	0	10,000
Block 2	0.00056		40,000	60,000	44,115	59,568	66,130	60,808	0	0	0	0	20,000
Block 3	0.00043		28,389	27,638	26,633	40,000	47,839	40,000	0	0	0	0	20,000
Block 4	0.00034		100,000	282,000	188,000	224,535	199,031	194,767	0	0	0	0	100,000
Block 5	0.00023		409,244	104,684	259,136	211,894	198,054	177,252	0	0	0	0	103,467
Block 6	0.00009		0	0	0	0	0	0	0	0	0	0	0
43 Firm Trans	0.00003												
43 Intert Trans	0.00003												
54	0.00158												
186.365 Beginning Balance			(172,225)	(140,829)	(112,646)	(87,523)	(68,832)	(57,233)	(50,294)	(50,483)	(50,674)	(50,864)	(51,056)
186.365 Accum/Transfer													
186.365 Amortization			31,984	28,859	25,500	18,910	11,776	7,090	0	0	0	0	7,078
186.365 Interest @ 3.37%			(588)	(476)	(378)	(219)	(177)	(151)	(189)	(190)	(191)	(192)	(179)
186.365 Ending Balance			(140,829)	(112,646)	(87,523)	(68,832)	(57,233)	(50,294)	(50,483)	(50,674)	(50,864)	(51,056)	(44,157)
186.310 Beginning Balance						3,907	5,068	6,233	6,250	6,268	6,285	6,303	6,321
186.310 Accum/Transfer						1,149	1,149	0	0	0	0	0	0
186.310 Amortization													
186.310 Interest @ 3.37%						12.59	15.85	17.50	17.55	17.60	17.85	17.70	17.75
186.310 Ending Balance						5,068	6,233	6,250	6,268	6,285	6,303	6,321	6,339
186.234 Beginning Balance									0	0	0	0	0
186.234 Accum/Transfer													
186.234 Amortization													
186.234 Interest @ 3.37%						0	0	0	0	0	0	0	0
186.234 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	JUNE				
					CIS	P/M Unbilled	C/M Unbilled	Net Unbilled	Total
OR	Sales	R	Firm	1	35,336.2	0	0	0	35,336.2
OR	Sales	R	Firm	2	11,812,682.7	0	0	0	11,812,682.7
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	1,368.0	0	0	0	1,368.0
OR	Sales	R	Firm	54	0	0	0	0	0
OR	Sales	C	Firm	1	6,195.3	0	0	0	6,195.3
OR	Sales	C	Firm	3	6,139,567.0	(396.0)	0	(396.0)	6,139,171.0
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	1,895,846.6	0	0	0	1,895,846.6
OR	Sales	C	Firm	31 Block 2	1,122,470.8	0	0	0	1,122,470.8
OR	Sales	C	Firm	32 Block 1	293,281.0	0	0	0	293,281.0
OR	Sales	C	Firm	32 Block 2	167,748.0	0	0	0	167,748.0
OR	Sales	C	Firm	32 Block 3	36,528.0	0	0	0	36,528.0
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	178,121.6	0	0	0	178,121.6
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	415,588.2	0	0	0	415,588.2
OR	Sales	IND	Firm	31 Block 2	823,079.8	0	0	0	823,079.8
OR	Sales	IND	Firm	32 Block 1	327,711.0	(73.0)	0	(73.0)	327,638.0
OR	Sales	IND	Firm	32 Block 2	398,570.0	0	0	0	398,570.0
OR	Sales	IND	Firm	32 Block 3	122,435.0	0	0	0	122,435.0
OR	Sales	IND	Firm	32 Block 4	28,659.0	0	0	0	28,659.0
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	23,911.0	(2,000.0)	0	(2,000.0)	21,911.0
OR	Sales	C	Interruptibl	31 Block 2	39,426.0	(569.0)	0	(569.0)	38,857.0
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	1,168,212.0	(20,000.0)	0	(20,000.0)	1,148,212.0
OR	Sales	INT	Interruptibl	32 Block 2	1,423,372.0	(40,000.0)	0	(40,000.0)	1,383,372.0
OR	Sales	INT	Interruptibl	32 Block 3	759,210.0	(40,000.0)	0	(40,000.0)	719,210.0
OR	Sales	INT	Interruptibl	32 Block 4	1,164,820.0	(32,385.0)	0	(32,385.0)	1,132,435.0
OR	Sales	INT	Interruptibl	32 Block 5	429,942.0	0	0	0	429,942.0
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	29,057.0	0	0	0	29,057.0
OR	Trans	C	Firm	32 Block 2	20,985.0	0	0	0	20,985.0
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	4,900.0	0	0	0	4,900.0
OR	Trans	IND	Firm	31 Block 2	7,066.0	0	0	0	7,066.0
OR	Trans	IND	Firm	32 Block 1	452,217.0	(2,635.0)	0	(2,635.0)	449,582.0
OR	Trans	IND	Firm	32 Block 2	682,435.0	0	0	0	682,435.0
OR	Trans	IND	Firm	32 Block 3	407,666.0	0	0	0	407,666.0
OR	Trans	IND	Firm	32 Block 4	802,091.0	0	0	0	802,091.0
OR	Trans	IND	Firm	32 Block 5	605,608.0	0	0	0	605,608.0
OR	Trans	IND	Firm	32 Block 6	0	0	0	0	0
OR	Trans	IND SP F	Spec Conti	61	1,730,521.0	0	0	0	1,730,521.0
OR	Trans	IND SP F	Spec Conti	63	466,589.0	0	0	0	466,589.0
OR	Trans	IND SP F	Spec Conti	65	185,255.0	0	0	0	185,255.0
OR	Trans	IND SP F	Spec Conti	69	75,830.0	0	0	0	75,830.0
OR	Trans	IND SP F	Spec Conti	70	3,098,029.0	0	0	0	3,098,029.0
OR	Trans	IND SP F	Spec Conti	71	233.0	(10.0)	0	(10.0)	223.0
OR	Trans	IND SP F	Spec Conti	72	392,400.0	0	0	0	392,400.0
OR	Trans	IND SP F	Spec Conti	74	0	0	0	0	0
OR	Trans	INT	Interruptibl	32 Block 1	618,493.0	(10,000.0)	0	(10,000.0)	608,493.0
OR	Trans	INT	Interruptibl	32 Block 2	1,089,095.0	(20,000.0)	0	(20,000.0)	1,069,095.0
OR	Trans	INT	Interruptibl	32 Block 3	785,369.0	(20,000.0)	0	(20,000.0)	765,369.0
OR	Trans	INT	Interruptibl	32 Block 4	2,187,307.0	(100,000.0)	0	(100,000.0)	2,087,307.0
OR	Trans	INT	Interruptibl	32 Block 5	4,904,756.0	(600,000.0)	0	(600,000.0)	4,304,756.0
OR	Trans	INT	Interruptibl	32 Block 6	6,058,724.0	(705,996.0)	0	(705,996.0)	5,352,728.0
OR	Trans	INT	Interruptibl	55	0	0	0	0	0
OR	Trans	INT SP I	Spec Conti	60	0	0	0	0	0

G/L	Month	Charge Ty	Rate Schem	Amount	Count
200906	SCR09	01C		(1,181.01)	134
200906	SCR09	01R		(6,692.77)	3161
200906	SCR09	02R		(4,147,540.42)	498489
200906	SCR09	03C		(1,850,667.92)	48771
200906	SCR09	03I		(52,459.27)	273
200906	SCR09	03R		(55,491.16)	1500
200906	SCR09	19R		(88.56)	72
200906	SCR09	31CSF		(524,436.57)	1161
200906	SCR09	31CSI		(6,651.65)	14
200906	SCR09	31ISF		(175,208.26)	251
200906	SCR09	31ISI		(1,244.40)	7
200906	SCR09	32CSF		(93,075.22)	48
200906	SCR09	32CSI		(166,228.82)	60
200906	SCR09	32ISF		(129,254.02)	46
200906	SCR09	32ISI		(227,113.77)	87
				<u>(7,437,333.82)</u>	554074
200906	TAX09	01C		1,009.48	121
200906	TAX09	01R		11,202.21	2756
200906	TAX09	02R		4,000,433.31	450150
200906	TAX09	03C		1,228,563.09	44324
200906	TAX09	03I		34,408.44	250
200906	TAX09	03R		35,749.72	1406
200906	TAX09	31CSF		376,851.19	1150
200906	TAX09	31CSI		4,630.80	10
200906	TAX09	31ISF		105,806.32	245
200906	TAX09	31ISI		3,905.47	8
200906	TAX09	31ITF		1,396.06	3
200906	TAX09	312SF		6,472.56	60
200906	TAX09	32BSF		0.57	1
200906	TAX09	32BSI		637.94	2
200906	TAX09	32CSF		32,896.66	48
200906	TAX09	32CSI		57,636.86	57
200906	TAX09	32CTF		122.63	2
200906	TAX09	32CTI		7,507.35	6
200906	TAX09	32ISF		41,628.43	47
200906	TAX09	32ISI		91,782.24	87
200906	TAX09	32ITF		62,057.06	46
200906	TAX09	32ITI		108,003.07	48
200906	TAX09	32MSI		1,289.39	2
				<u>6,213,990.85</u>	500829
200906	WOR09	01C		(8,332.52)	128
200906	WOR09	01R		(29,995.52)	3094
200906	WOR09	02R		(16,911,379.17)	510235
200906	WOR09	03C		(6,929,417.55)	49843
200906	WOR09	03I		(157,166.78)	254
200906	WOR09	03R		(182,850.89)	1517
200906	WOR09	19R		(505.26)	63
200906	WOR09	31CSF		(2,652,463.62)	1167
200906	WOR09	31CSI		(64,608.67)	14

200906 WOR09	31ISF	(698,021.52)	247
200906 WOR09	31ISI	(6,398.55)	5
200906 WOR09	32CSF	(446,499.28)	47
200906 WOR09	32CSI	(1,205,696.62)	59
200906 WOR09	32ISF	(508,994.32)	45
200906 WOR09	32ISI	(1,155,769.91)	89
		<u>(30,958,100.18)</u>	566807

200906 WWA09	C01	(2,154.48)	17
200906 WWA09	C03	(942,202.99)	4796
200906 WWA09	C21	(98,901.87)	141
200906 WWA09	C41SF	(85,668.84)	69
200906 WWA09	C42SF	(74,829.00)	12
200906 WWA09	C42SI	(86,306.94)	4
200906 WWA09	I03	(30,592.47)	18
200906 WWA09	I21	(11,177.75)	7
200906 WWA09	I41SF	(6,127.63)	6
200906 WWA09	I42SF	(102,905.65)	15
200906 WWA09	I42SI	(154,439.65)	10
200906 WWA09	R01	(5,711.10)	502
200906 WWA09	R02	(2,715,762.96)	58903
200906 WWA09	R03	(7,727.51)	44
200906 WWA09	R27	(7,467.67)	263
		<u>(4,331,976.51)</u>	64807

Total (36,513,419.66) 1686517

Revenue Sensitive Rate 2.887% 100.00%
97.113%

RS	Charge Type	CLASS	Amount w/ Rev Sen	Amount w/o Rev Sen
200906	WOR09	01C	(8,332.52)	(8,091.96)
200906	WOR09	01R	(29,995.52)	(29,129.55)
200906	WOR09	02R	(16,911,379.17)	(16,423,147.65)
200906	WOR09	03C	(6,929,417.55)	(6,729,365.27)
200906	WOR09	03I	(157,166.78)	(152,629.38)
200906	WOR09	03R	(182,850.89)	(177,571.98)
200906	WOR09	19R	(505.26)	(490.67)
200906	WOR09	31CSF	(2,652,463.62)	(2,575,887.00)
200906	WOR09	31CSI	(64,608.67)	(62,743.42)
200906	WOR09	31ISF	(698,021.52)	(677,869.64)
200906	WOR09	31ISI	(6,398.55)	(6,213.82)
200906	WOR09	32CSF	(446,499.28)	(433,608.85)
200906	WOR09	32CSI	(1,205,696.62)	(1,170,888.16)
200906	WOR09	32ISF	(508,994.32)	(494,299.65)
200906	WOR09	32ISI	(1,155,769.91)	(1,122,402.83)
			<u>(30,958,100.18)</u>	<u>(30,064,339.83)</u>

**Interest Calculation for 2007-08 OR Margin Sharing Credit
(Credit to customers begins June, 2008)**

2009 OR WACOG sharing	\$30,872,131.00
Billed to customers (w/o rev sen)	(30,064,339.83)
Interest	56,363.86
Subtotal	<u>\$864,155.03</u>

Revenue Sensitive Rate 4.390% 100.00%
95.610%

RS	Charge Type	CLASS	Amount w/ Rev Sen	Amount w/o Rev Sen
200906	WWA09	C01	(2,154.48)	(2,059.90)
200906	WWA09	C03	(942,202.99)	(900,840.28)
200906	WWA09	C21	(98,901.87)	(94,560.08)
200906	WWA09	C41SF	(85,668.84)	(81,907.98)
200906	WWA09	C42SF	(74,829.00)	(71,544.01)
200906	WWA09	C42SI	(86,306.94)	(82,518.07)
200906	WWA09	I03	(30,592.47)	(29,249.46)
200906	WWA09	I21	(11,177.75)	(10,687.05)
200906	WWA09	I41SF	(6,127.63)	(5,858.63)
200906	WWA09	I42SF	(102,905.65)	(98,388.09)
200906	WWA09	I42SI	(154,439.65)	(147,659.75)
200906	WWA09	R01	(5,711.10)	(5,460.38)
200906	WWA09	R02	(2,715,762.96)	(2,596,540.97)
200906	WWA09	R03	(7,727.51)	(7,388.27)
200906	WWA09	R27	(7,467.67)	(7,139.84)
			<u>(4,331,976.51)</u>	<u>(4,141,802.76)</u>

Interest Calculation for 2007-08 OR Margin Sharing Credit
(Credit to customers begins June, 2008)

2009 WA WACOG sharing	\$4,072,329.00
Billed to customers (w/o rev sen)	(4,141,802.76)
Interest	7,121.75
Subtotal	<u>(\$62,352.01)</u>

STORAGE CREDIT BILLED IN CIS FOR AUGUST 2008 GL DATES

Revenue Sensitive Rate 2.887% 100.00%
97.113%

RS	Charge Type	CLASS	Amount w/ Rev Sen	Amount w/o Rev Sen
200906	SCR09	01C	(1,181.01)	(1,146.91)
200906	SCR09	01R	(6,692.77)	(6,499.55)
200906	SCR09	02R	(4,147,540.42)	(4,027,800.93)
200906	SCR09	03C	(1,850,667.92)	(1,797,239.14)
200906	SCR09	03I	(52,459.27)	(50,944.77)
200906	SCR09	03R	(55,491.16)	(53,889.13)
200906	SCR09	19R	(88.56)	(86.00)
200906	SCR09	31CSF	(524,436.57)	(509,296.09)
200906	SCR09	31CSI	(6,651.65)	(6,459.62)
200906	SCR09	31ISF	(175,208.26)	(170,150.00)
200906	SCR09	31ISI	(1,244.40)	(1,208.47)
200906	SCR09	32CSF	(93,075.22)	(90,388.14)
200906	SCR09	32CSI	(166,228.82)	(161,429.79)
200906	SCR09	32ISF	(129,254.02)	(125,522.46)
200906	SCR09	32ISI	(227,113.77)	(220,557.00)
			<u>(7,437,333.82)</u>	<u>(7,222,618.00)</u>

**Interest Calculation for 2007-08 OR Margin Sharing Credit
(Credit to customers begins June, 2008)**

2009 OR Margin sharing	\$7,509,172.00
Billed to customers (w/o rev sen)	(7,222,618.00)
Interest	13,869.90
Subtotal	<u>\$300,423.90</u>

SB408 CIS FOR AUGUST 2008 GL DATES

Per Natasha's 6/17 memo, no revenue sensitive factor adj. required.

Revenue D Chg Type	Rate Sch	Amount w/o Rev Sen
200906 TAX09	01C	1,009.48
200906 TAX09	01R	11,202.21
200906 TAX09	02R	4,000,433.31
200906 TAX09	03C	1,228,563.09
200906 TAX09	03I	34,408.44
200906 TAX09	03R	35,749.72
200906 TAX09	31CSF	376,851.19
200906 TAX09	31CSI	4,630.80
200906 TAX09	31ISF	105,806.32
200906 TAX09	31ISI	3,905.47
200906 TAX09	31ITF	1,396.06
200906 TAX09	312SF	6,472.56
200906 TAX09	32BSF	0.57
200906 TAX09	32BSI	637.94
200906 TAX09	32CSF	32,896.66
200906 TAX09	32CSI	57,636.86
200906 TAX09	32CTF	122.63
200906 TAX09	32CTI	7,507.35
200906 TAX09	32ISF	41,628.43
200906 TAX09	32ISI	91,782.24
200906 TAX09	32ITF	62,057.06
200906 TAX09	32ITI	108,003.07
200906 TAX09	32MSI	1,289.39

6,213,990.85

TAX YEAR 2006 SB408 SURCHARGE

2009 SURCHARGE	\$6,440,088.00
Billed to customers (w/o rev sen)	(6,213,990.85)
Interest	11,860.25
Subtotal	\$237,957.40