

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

	June	Change	July
WASHINGTON 186XXX ACCOUNTS			
186234 DEF WA GREAT PROGRAM	0.00	87,507.56	87,507.56
186302 MARGIN SHARING - WA	(671,587.52)	(154,085.70)	(825,673.22)
186310 WA ENERGY EFFICIENCY	18,376.64	49.77	18,426.41
186311 WA FURNACE PROGRAM	44,149.42	3,924.77	48,074.19
186312 WA - AUDIT RESIDENTI	(3,760.37)	(10.10)	(3,770.47)
186316 WA DSM AMORTIZATION	52,124.19	(5,896.44)	46,227.75
186365 ALBANY DFD GAIN - WA	(50,294.02)	5,696.10	(44,597.92)
Subtotal 186xxx accounts	(610,991.66)	(62,814.04)	(673,805.70)
WASHINGTON 191XXX ACCOUNTS			
191420 WACOG - ACCR. WA	(1,980,597.00)	(571,830.00)	(2,552,427.00)
191421 AMORT OF WACOG - WA	348,726.06	(38,918.36)	309,807.70
191430 DEMAND - ACCR WA	(1,487,151.46)	397,762.44	(1,089,389.02)
191431 AMORT OF DEMAND WA	(309,152.94)	29,810.72	(279,342.22)
191432 WA DEMAND COLL	(52.00)	52.00	0.00
Subtotal 191xxx accounts	(3,428,227.34)	(183,123.20)	(3,611,350.54)
TOTAL WASHINGTON DEFERRED ACCOUNTS	(4,039,219.00)	(245,937.24)	(4,285,156.24)

NORTHWEST NATURAL GAS COMPANY

Date **31-Jul-09**

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

PGA DEFERRAL

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Document Number _____

Prepared: 

Approved: 

Verified: _____

Northwest Natural Gas Company SAP Journal Entry

Company Code (4)	Document Type (2)	Document Date (8)	Posting Date (8)	Currency (3)	Reference (16)	Header Text (25)
5000	SA	07312009 (MMDDYYYY) (MMDDYYYY)	07312009 (MMDDYYYY) (MMDDYYYY)	USD	JV28A	PGA Deferral 2008-09

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

Line No.	Account (6)	Cost Center (5)	Internal Order (12)	Debit (\$) Credit (H) (1)	Debit Amount (10+2)	Credit Amount (10+2)	Detail Text (50)	Quantity (9+3)	Unit of Measure (3)
1	540200	84020	805-02890	S	4,151,415.00	-	OR WACOG PGA Activity		
2	191400			H	-	4,151,415.00	OR WACOG PGA Activity		
3	540200	84020	805-02890	S	22,708.00	-	Ore Storage PGA Timing		
4	191400			H	-	22,708.00	OR Storage PGA Adj		
5	540100	84020	805-02880	S	272,701.00	-	OR DEM PGA Activity		
6	191410			H	-	272,701.00	OR DEM PGA Activity		
7	411000	83010	419-06205	S	148,173.00	-	OR PGA Interest		
8	191400			H	-	126,868.00	OR WACOG Interest		
9	191410			H	-	16,927.00	OR DEM Incr. Interest		
10	191450			H	-	4,378.00	OR DEM Coll. Interest		
11	540100	84020	805-02885	H	-	144,229.61	OR DEM DEF Collected		
12	191450			S	144,229.61	-	OR DEM DEF Collected		
13	540200	84020	805-02950	S	565,700.00	-	WA WACOG PGA Activity		
14	191420			H	-	565,700.00	WA WACOG PGA Activity		
15	540100	84020	805-02940	H	-	404,074.44	WA DEM PGA Activity		
16	191430			S	404,074.44	-	WA DEM PGA Activity		
17	411000	83010	419-06210	S	12,392.00	-	WA PGA Interest		
18	191420			H	-	6,130.00	WA WACOG Interest		
19	191430			H	-	6,312.00	WA DEM Interest		
20	191432			S	50.00	-	WA DEM Interest		
21	540200	84020	805-02890	H	-	-	Ore Hedge PGA Adj.		
22	191400			H	-	-	Ore Hedge PGA Adj.		
Total					5,721,443.05	5,721,443.05			

Prepared by _____ Date _____ Approved by _____ Date _____

Oregon WACOG Deferral Calculation

2008 - 9 Tracker year

System Calendar Sales Volume

R:\Gas Accounting\JV28A Cost of Gas Deferral OR & WACOG Deferrals, 2008-09.xls\ORPGA Tab 3

Line No.	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
1	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				
2	43,362,618	76,830,740	68,772,600	53,900,265	45,185,154	28,178,485	16,318,080	11,992,671	10,803,030				
3	59,882,362	130,790,701	137,907,011	103,071,694	78,491,478	50,541,205	31,618,204	25,947,465	23,535,671				
4	71,125,501	127,125,325	122,732,561	99,211,749	84,356,583	61,484,809	39,680,800	27,282,795	24,181,965				
5	\$ 61,156,311	\$ 101,296,057	\$ 88,518,205	\$ 67,521,139	\$ 65,265,262	\$ 40,230,109	\$ 25,660,468	\$ 17,179,166	\$ 13,979,725	\$ 0	\$ 0	\$ 0	\$ 0
6	0.85984	0.79682	0.72123	0.68058	0.69169	0.65431	0.68924	0.62944	0.57811	0	0	0	0

Oregon Calendar Sales Volumes

Line No.	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
7	26,240,761	39,046,419	69,277,992	61,997,082	48,540,409	40,715,473	25,664,329	14,760,828	10,803,030				
8	39,046,419	69,277,992	61,997,082	48,540,409	40,715,473	25,664,329	14,760,828	10,803,030	9,173,507				
9	51,469,197	84,783,436	117,990,227	102,943,127	93,099,210	71,140,676	45,858,395	28,684,558	23,535,671				
10	64,274,855	115,015,009	110,709,317	89,486,454	85,274,274	56,089,532	34,954,894	24,726,760	21,906,148				
11	1,015,697	950,876	1,334,616	1,177,393	997,597								
12		63,259,158	114,054,133	109,374,701	88,309,061	84,276,677	55,493,993	34,479,663	24,150,206	21,422,811			
13	0.82668	0.82668	0.82668	0.82668	0.82668	0.82668	0.82668	0.82668	0.82668	0.82668			
14	0.82502	0.82502	0.82502	0.82502	0.82502	0.82502	0.82502	0.82502	0.82502	0.82502			
15													
16													
17													
18													
19													
20													
21													
22													
23													
24													
25													
26													
27													
28													
29													

System Cost of Gas

Line No.	November-08	December-08	January-09	February-09	March-09	April-09	May-09	June-09	July-09	August-09	September-09	October-09
30	29,725,149.21	30,214,958.57	30,750,350.79	26,986,439.00	29,604,257.45	25,834,380.15	21,967,757.76	19,546,425.00	18,068,156.18			
31	515,175.00	532,812.50	595,494.50	661,780.00	867,442.00	1,409,160.00	2,017,247.50	901,425.00	993,240.00			
32	20,128,232.09	21,992,971.52	19,542,691.12	18,935,240.28	20,679,881.74	1,002,993.87	374,036.00	1,374,430.00	1,319,625.00			
33	11,762,299.73	26,364,581.42	21,183,014.95	16,603,230.27	14,815,529.63	5,559,565.71	1,579,121.11	26,000.00				
34	313,340.10	347,630.99	360,846.98	349,181.98	330,223.44	195,178.29	167,713.71	137,249.96	165,942.41			
35	(156,533.25)	(414,205.01)	(34,591.86)	(34,591.86)	(27,952.62)	(59,583.95)	(33,186.00)	(58,638.85)				
36	62,287,662.88	79,038,749.99	72,432,398.34	63,501,279.67	66,269,371.74	33,941,794.07	26,072,690.08	21,526,891.11	20,546,963.59			
37	442,456.90	439,270.40	445,900.43	401,910.91	501,456.64	370,669.25	374,299.06	327,765.67	398,072.03			
38	4,480,826.85	24,087,225.38	14,421,841.03	5,259,751.99	3,809,030.51	6,792,634.67	3,304,746.27	700,166.12	333,164.85			
39	(6,510,504.74)	(3,563,068.48)	(915,206.80)	(1,541,494.90)	(5,335,886.23)	(1,863,485.18)	(1,811,284.55)	(5,542,374.52)	(7,358,483.97)			
40	(2,029,877.89)	20,524,155.90	13,506,634.23	3,718,257.09	(1,526,855.72)	4,928,149.49	1,493,461.72	(4,842,208.40)	(7,023,319.12)			
41	4,365,843.44	3,861,142.04	2,434,009.63	177,911.46	211,248.15	134,155.28	(937,705.60)	231,861.42	401,302.71			
42	(3,861,142.04)	(2,434,009.63)	(177,911.46)	(211,248.15)	(134,155.28)	937,705.60	(231,861.42)	(401,302.71)	(326,200.49)			
43	(48,631.90)	(72,634.57)	(90,827.53)	(75,954.34)	(71,144.46)	(57,012.42)	(32,184.21)	(29,471.39)	(22,939.70)			
44			250.70		15,341.40				3,054.30			
45		(81,684.58)	(32,249.82)	8,982.65	(26,292.32)	(78,231.40)		(34,369.55)	4,791.66			
46	61,156,311.39	101,296,056.63	88,518,204.62	67,521,139.29	65,265,262.47	40,230,108.56	26,660,468.23	17,179,166.15	13,979,724.98			
	ok	ok	ok	ok	ok	ok	ok	ok	ok	ok	ok	ok

(4,151,415)

4,151,415

Oregon Demand charge deferral

RTGas Accounting\JV28A Cost of Gas Deferral OR & WA, PSA 08-09 Deferrals_2006-09.xls\ORPSA Tab 3

Line No.	November-08	December-08	January-09	February-09	March-09	April-09	May-09	June-09	July-09	August-09	September-09	October-09
ACTUAL DEMAND CHARGES:												
US Transmission Co.:												
47	3,781,522.82	3,989,779.70	3,989,779.71	3,614,162.88	4,059,229.89	3,871,310.99	4,000,354.70	3,871,301.00	4,000,354.70			
48	517,197.47	534,437.38	534,437.38	482,717.63	534,437.38	435,252.96	449,761.39	435,252.96	449,761.39			
49	157,070.63	162,298.48	162,298.48	147,117.89	103,855.35	157,488.76	162,730.55	157,488.76	101,500.34			
50	18,688.19	18,688.19	18,688.19	18,688.19	18,688.19	18,688.19	18,688.19	18,688.19	18,688.19			
51	733,414.76	601,682.43	605,370.55	651,528.56	642,357.18	663,286.50	663,286.50	720,664.23	724,133.60			
52	281,191.85	230,689.39	232,089.59	209,129.83	206,185.97	190,540.01	190,540.01	207,022.71	208,018.35			
53	670,332.67	550,548.75	553,914.24	576,848.38	555,945.77	573,342.72	573,956.37	622,939.83	626,608.70			
54	54,000.00	55,800.00	55,800.00	50,400.00	55,800.00	54,000.00	55,800.00	54,000.00	55,800.00			
55	610,623.21	517,652.89	520,817.28	462,944.50	518,738.27	518,361.13	535,639.84	563,202.06	584,777.16			
56		(211,100.85)	(94,247.36)	116,782.02	(53,797.07)	57,481.98	31,518.09	99,555.23	(172,053.01)			
57												
58	6,824,041.60	6,450,486.36	6,578,958.06	6,330,319.88	6,641,340.93	6,539,753.24	6,882,275.54	6,750,124.97	6,597,590.42			
EMBEDDED CHARGES:												
US Transmission Co.:												
59	3,791,547.00	3,989,779.71	3,989,779.71	3,603,671.87	3,989,779.71	3,861,077.43	3,989,779.71	3,861,078.43	3,989,779.71	3,989,779.71	3,861,078.43	3,989,779.71
60	502,524.00	534,438.00	534,438.00	482,717.00	534,438.00	435,253.00	449,762.00	435,253.00	449,762.00	449,762.00	435,253.00	534,438.00
61	185,172.00	162,063.00	162,063.00	146,380.00	162,063.00	156,836.00	162,063.00	97,739.00	100,996.00	100,996.00	97,739.00	100,996.00
62	18,688.19	18,688.00	18,688.00	18,688.00	18,688.00	18,688.00	18,688.00	18,688.00	18,688.00	18,688.00	18,688.00	18,688.00
63	681,222.00	735,942.00	735,942.00	735,942.00	735,942.00	735,942.00	735,942.00	735,942.00	735,942.00	735,942.00	735,942.00	735,942.00
64	364,385.00	281,944.00	281,944.00	281,944.00	281,944.00	252,329.00	252,329.00	252,329.00	252,329.00	252,329.00	252,329.00	281,944.00
65	768,641.00	723,440.00	723,440.00	716,314.00	723,440.00	721,065.00	723,440.00	721,065.00	723,440.00	723,440.00	721,065.00	723,440.00
66												
67	603,119.00	628,347.00	628,347.00	567,539.00	628,347.00	608,078.00	628,347.00	608,078.00	628,347.00	628,347.00	608,078.00	628,347.00
68												
69	6,915,298.19	7,074,641.71	7,074,641.71	6,553,195.87	7,074,641.71	6,789,268.43	6,960,350.71	6,730,172.43	6,899,283.71	6,899,283.71	6,730,172.43	7,013,574.71
Oregon VARIANCE Share -												
US Transmission Co.:												
70	(9,060.85)	(0.01)	(0.56)	9,482.83	62,776.02	9,250.11	9,558.73	9,240.18	9,558.73			
71	13,263.35	(0.56)	(0.56)	0.57	(0.56)	(0.04)	(0.55)	(0.04)	(0.55)			
72	(25,400.83)	212.85	212.85	666.98	(52,613.90)	590.03	603.39	54,016.85	455.88			
73		0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17			
74	47,177.03	(121,348.18)	(118,023.53)	(76,301.30)	(64,591.31)	(65,673.30)	(65,673.30)	(13,809.57)	(10,673.61)			
75	(75,198.29)	(46,329.04)	(45,054.36)	(65,816.73)	(66,477.68)	(55,851.06)	(55,851.06)	(40,952.35)	(40,051.49)			
76	(88,860.90)	(156,276.40)	(153,234.34)	(126,062.97)	(151,488.43)	(133,526.17)	(135,118.26)	(88,695.34)	(87,525.82)			
77	48,810.60	50,437.62	50,437.62	45,556.56	48,810.60	48,810.60	50,437.62	48,810.60	50,437.62			
78	6,783.06	(100,056.40)	(97,196.11)	(84,542.97)	(81,095.07)	(81,095.07)	(81,095.07)	(40,563.36)	(39,382.76)			
79		(190,814.06)	(85,190.19)	105,559.27	(48,627.17)	51,957.96	28,489.20	89,987.97	(155,518.72)			
80												
81	(82,486.83)	(584,174.01)	(448,048.45)	(201,457.59)	(391,660.57)	(225,536.77)	(251,352.06)	18,035.11	(272,700.57)			
82	90.390%	90.390%	90.390%	90.390%	90.390%	90.390%	90.390%	90.390%	90.390%	90.390%	90.390%	90.390%
83 Oregon Portion												
84	(82,486.83)	(584,174.01)	(448,048)	(201,458)	(391,661)	(225,537)	(251,352)	18,035	(272,701)			
85	(82,486.83)	(584,174.01)	(448,048)	(201,458)	(391,661)	(225,537)	(251,352)	18,035	(272,701)			
86 Entry 191410.....												
87												(272,701.00)
87 Entry 805-02860.....												

	November-08	December-08	January-09	February-09	March-09	April-09	May-09	June-09	July-09	August-09	September-09	October-09
Washington Demand Deferral Calculation 2008 - 9 Tricker year Closing												
Washington Firm & Schedule 23,55 Interruptible Sales & Transportation Volumes												
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	1,087,079	(609,671)		
Commercial	1,821,619	3,226,589	3,337,552	2,677,173	2,515,690	1,509,603	1,210,968	743,258	682,571	(412,771)		
Industrial Firm	262,877	356,329	332,778	336,866	322,283	213,129	187,495	160,313	152,320	(31,222)		
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	1,920,970	(1,053,664)		
Less: Sales to Firm Demand Collected												
1 - 99 Less: 41CSF - 41SF A C	6,560	6,839	44,045	106,956	101,242	93,171	79,276	70,958	67,282	(1,053,664)		
41ISF - 41SF A C			2,429	14,023	13,763	11,074	9,969	9,142	10,273			
42CSF - 42SF A C	21,068	30,412	29,542	38,070	32,027	21,027	17,540	14,741	12,758			
42ISF - 42SF A C	84,952	68,141	144,944	14,023	119,367	73,947	68,142	60,283	57,064			
Sub Total	112,570	105,392	220,961	173,073	266,398	199,219	174,926	155,124	147,377			
Total Firm Sales Subject to 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	1,773,594			
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		
Total D/C Subject to D/C Rate	\$ 692,080	\$ 1,286,190	\$ 1,229,221	\$ 1,002,497	\$ 915,683	\$ 529,409	\$ 348,549	\$ 222,861	\$ 196,567	\$ -	\$ -	\$ -
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	\$ 9,032.33	\$ -	\$ -	\$ -
41ISF - 41SF A C	\$ -	\$ -	\$ 196.06	\$ 1,228.03	\$ 1,269.82	\$ 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	\$ 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	\$ 7,091.27	\$ -	\$ -	\$ -
MDDV @ 1.73 D/C Collected												
Plus: 41CSI - 41SIV	\$ 582.03											
41ISI - 41SIV												
42CSI - 42SIM												
42ISI - 42SIM												
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	\$ 34,920.00	\$ -	\$ -	\$ -
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	\$ 34,920.00	\$ -	\$ -	\$ -
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)	\$ (1,533)	\$ -	\$ -	\$ -
Total D/C Collected	\$ 741,958	\$ 1,313,549	\$ 1,272,010	\$ 1,033,246	\$ 959,158	\$ 565,466	\$ 384,061	\$ 257,999	\$ 229,954	\$ -	\$ -	\$ -
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	634,028.44			
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)	(404,074.44)			
Previously Booked	86,167.60	693,657.26	639,772.13	424,902.26	320,925.14	(63,004.29)	(258,105.69)	(390,688.01)	(404,074.44)			
Net to Book (191430)									(404,074.44)			
Entry 191430												404,074.44
Entry 805-02940												(404,074.44)
Margin Analysis of Demand Charges by Class of Customers:												
November-08	December-08	January-09	February-09	March-09	April-09	May-09	June-09	July-09	August-09	September-09	October-09	
Collected:												
Residential	473,531	900,775	846,928	687,633	630,675	360,558	212,944	139,911	120,481			
Commercial	201,667	356,574	368,672	292,212	275,877	166,484	135,280	84,533	78,435			
Industrial Firm	28,734	39,985	33,404	33,780	31,164	22,192	20,117	18,067	17,302			
Industrial Interruptible	38,026	16,214	23,007	19,622	16,232	15,721	15,488	13,737	13,737			
Total Demand charge Collected	741,958	1,313,548	1,272,011	1,033,247	959,157	565,466	384,062	257,999	229,955			

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	2,805,121.00	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	2,170,210.39	-	-	-
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)	(144,229.61)	-	-	-
4 Previously Booked	(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)	(144,229.61)	-	-	-
5 Net to Book	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0.00	\$ -	\$ -	\$ (144,229.61)	\$ -	\$ -	\$ -
6 Entry 191450	144,229.61	-	-	-	-	-	-	-	-	-	-	-
7 Entry 805-02885	(144,229.61)	-	-	-	-	-	-	-	-	-	-	-
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	49,679,132	46,491,871	27,509,314	16,000,118	9,379,010	7,842,183	7,209,315	-4,400,063	0	0
16 Commercial	20,065,477	37,251,375	37,022,293	29,624,511	28,002,592	19,935,257	10,829,284	8,231,981	7,209,315	-3,951,249	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	2,250,783	-822,195	0	0
18 Total of Calendar Month Sales:	57,736,931	109,580,862	103,233,787	82,649,763	78,337,679	50,137,144	29,641,931	19,850,252	17,302,281	-9,173,507	0	0
19 1-99 Less: 31CSF - 31SF A C	2,017,087	2,599,221	2,965,082	2,781,244	2,728,024	2,428,619	1,989,596	1,658,002	1,565,183	-	-	-
20 31CSF - 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	1,129,602	-	-	-
21 32CSF - 32SF A C	345,498	345,898	401,612	414,293	390,893	359,359	332,443	306,992	306,648	-	-	-
22 32ISF - 32SF A C	772,450	876,390	947,346	823,758	840,643	671,643	664,965	633,278	593,933	-	-	-
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	3,597,366	-	-	-
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	13,704,915	(9,173,507)	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	\$ 2,995,016.64	\$ 1,899,042.87	\$ 1,612,383.26	\$ -	\$ -	\$ -
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	\$ 257,789.67	\$ -	\$ -	\$ -
28 31CSF - 31SF A C	\$ 166,097.52	\$ 166,276.55	\$ 163,897.35	\$ 162,645.39	\$ 171,526.34	\$ 149,067.74	\$ 148,489.38	\$ 146,305.80	\$ 143,423.31	\$ -	\$ -	\$ -
29 32CSF - 32SF A C	\$ 32,586.43	\$ 29,076.46	\$ 36,044.34	\$ 37,231.70	\$ 32,427.96	\$ 32,427.96	\$ 32,427.96	\$ 32,427.96	\$ 32,427.96	\$ -	\$ -	\$ -
30 32ISF - 32SF A C	\$ 85,737.89	\$ 89,455.63	\$ 91,663.16	\$ 82,952.55	\$ 87,544.27	\$ 71,538.44	\$ 72,514.03	\$ 72,524.89	\$ 72,519.46	\$ -	\$ -	\$ -
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)	\$ (125,735.27)	\$ -	\$ -	\$ -
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)	\$ (70,915.74)	\$ -	\$ -	\$ -
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	\$ 125,919.20	\$ -	\$ -	\$ -
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	\$ 69,474.50	\$ -	\$ -	\$ -
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	\$ 504,848.78	\$ -	\$ -	\$ -
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	\$ 502.78	\$ -	\$ -	\$ -
37 31SIV - 31SIV	\$ 269.57	\$ 122.34	\$ 217.89	\$ 384.77	\$ 290.29	\$ 234.01	\$ 184.44	\$ 216.70	\$ 187.53	\$ -	\$ -	\$ -
38 32CSI - 32SIV	\$ 42,371.16	\$ 40,298.13	\$ 57,273.83	\$ 53,605.08	\$ 48,565.70	\$ 40,474.35	\$ 33,590.72	\$ 27,583.23	\$ 24,694.53	\$ -	\$ -	\$ -
39 32ISV - 32SIV	\$ 48,717.65	\$ 25,878.98	\$ 57,737.27	\$ 53,300.91	\$ 48,915.06	\$ 43,387.80	\$ 39,813.90	\$ 43,682.27	\$ 40,934.85	\$ -	\$ -	\$ -
40 SFV Collected Interruptible Sales	\$ 93,496.50	\$ 68,797.68	\$ 118,120.83	\$ 110,219.20	\$ 100,288.48	\$ 85,927.58	\$ 74,900.78	\$ 72,178.19	\$ 66,319.69	\$ -	\$ -	\$ -
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)	\$ -	\$ (5.90)	\$ -	\$ -	\$ -	\$ -
43 Prior Mo Manual Adjustments Int Int	\$ -	\$ -	\$ (22,436.46)	\$ -	\$ (560.03)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
44 Unbilled Manual Adjustments Com	\$ 639.61	\$ 10,463.29	\$ 3,809.16	\$ -	\$ -	\$ -	\$ 37.02	\$ -	\$ 3,219.89	\$ -	\$ -	\$ -
45 Unbilled Manual Adjustments Int	\$ 7,004.23	\$ 4,081.17	\$ 2,486.57	\$ -	\$ 2.17	\$ -	\$ 5.90	\$ -	\$ 22.00	\$ -	\$ -	\$ -
46 Unbilled Manual Adjustments Int Int	\$ 1,071,111.74	\$ 654,737.46	\$ 653,105.85	\$ 668,897.83	\$ 675,591.68	\$ 717,342.55	\$ 398,051.55	\$ 626,592.17	\$ 574,410.36	\$ -	\$ -	\$ -
47 Collections Subject to Sensitive Adj	\$ (0.0289)	\$ (0.03)	\$ (0.03)	\$ (0.03)	\$ (0.03)	\$ (0.03)	\$ (0.03)	\$ (0.03)	\$ (0.03)	\$ (0.03)	\$ (0.03)	\$ (0.03)
48 Percent impact of Sensitive Effect	\$ (30,923.00)	\$ (18,903.30)	\$ (18,655.17)	\$ (19,311.08)	\$ (19,504.33)	\$ (20,709.68)	\$ (11,491.75)	\$ (19,089.72)	\$ (16,583.23)	\$ -	\$ -	\$ -
49 Revenue Sensitive Adjustment	\$ 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	\$ 2,170,210.39	\$ -	\$ -	\$ -
50 Total D/C Ctd (26+47+49)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

R:\Gas Accounting\JV28A Cost of Gas Deferral OR & WA\2009 PGA Activity\OR & WA PGA 08-09 Deferrals 2008-09.xls\DRPGA Tab 3

NW Natural		November-08	December-08	January-09	February-09	March-09	April-09	May-09	June-09	July-09	August-09	September-09	October-09
Calculation of Oregon Collected Demand Deferrals and basis for Interest on Demand Deferrals													
Demand Deferral - Interest Component													
Margin Analysis of Demand Charges by Class of Customers:													
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	922,632.81	-	-	-
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	909,591.84	-	-	-
53	Industrial Firm	560,101.24	498,416.84	377,987.59	382,098.86	424,588.84	284,852.17	323,868.84	271,348.73	272,985.22	-	-	-
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	64,351.44	-	-	-
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	\$ 2,508,837.28	\$ 2,169,561.31	\$ -	\$ -	\$ -
		-1,210	-740	-738	-756	-763	-811	-450	-708	-649	0	0	0

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\OR & WA PGA 08-09 Deferrals_2008-09.xls\ORPGA Tab 3													
Cycle Volume Sales:	October-08	November-08	December-08	January-09	February-09	March-09	April-09	May-09	June-09	July-09	August-09	September-09	October-09
Residential	15,308,669	28,355,692	52,376,520	75,364,149	65,546,070	57,861,587	43,142,778	25,481,244	13,348,972	8,692,844			
Commercial	10,365,647	16,143,644	29,936,888	39,830,865	34,850,004	30,989,987	23,752,780	15,138,000	9,648,959	7,267,526			
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	1,349,009			
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	17,309,379			
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	5,009,734		
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	4,364,020		
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	853,417		
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	10,227,171		
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	5,009,734			
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	4,364,020			
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	853,417			
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	10,227,171			
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	8,679,624			
Commercial	11,789,835	17,843,158	29,957,683	42,654,345	37,302,682	33,429,367	25,822,200	16,468,607	10,531,092	8,697,783			
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	2,411,344			
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	4,958,713			
Total	37,879,805	56,882,362	93,657,203	130,790,701	114,084,084	103,071,894	78,491,478	50,541,205	31,618,204	25,947,465			
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	8,929,262	(5,009,734)		
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	7,891,886	(4,364,020)		
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	2,402,103	(853,417)		
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	4,958,713			
Company Use													
Total		71,125,501	127,125,325	122,732,561	99,211,749	94,356,583	61,484,809	38,680,800	27,282,795	24,181,965	(10,227,171)		
Total Commodity Costs Incurred in ORPGA file excluding Oregon Inventory balancing Adjustment:													
Amount		\$ 61,156,311	\$ 101,256,057	\$ 86,518,205	\$ 67,521,139	\$ 65,265,262	\$ 40,230,109	\$ 26,660,468	\$ 17,179,166	\$ 13,979,725	\$ -	\$ -	\$ -
System WACOG Per Therm Sold:		0.85984	0.79682	0.72123	0.68058	0.69169	0.65431	0.68924	0.62944	0.57811	0	0	0

NORTHWEST NATURAL GAS COMPANY													
ACCOUNT 191,400 OREGON 12/08 - 11/09 WACOG													
August 5, 2009	Nov-08	Dec-08	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	Reference
Page 3 OR	1,638,303	1,638,303	(1,222,435)	(10,660,626)	(21,393,644)	(30,872,131)	(38,710,111)	(11,776,594)	(15,578,518)	(19,879,509)	(19,879,509)	(19,879,509)	See *
Beg. Balance													
Nov: Accrual	1,638,303												
Bal. Before Int.	1,638,303												
Int. Rate	0.08618												
Ending Balance	1,644,186												
Dec: Accrual		(2,868,130)											
Bal. Before Int.		(1,223,944)											
Int. Rate	0.08618	1,509											
Ending Balance		(1,222,435)											
Jan: Accrual			(9,395,674)										
Bal. Before Int.			(10,618,109)										
Int. Rate	0.08618		(42,517)										
Ending Balance			(10,660,626)										
Feb: Accrual				(10,618,328)									
Bal. Before Int.				(21,278,954)									
Int. Rate	0.08618			(114,690)									
Ending Balance				(21,393,644)									
Mar: Accrual					(9,291,481)								
Bal. Before Int.					(30,685,125)								
Int. Rate	0.08618				(187,006)								
Ending Balance					(30,872,131)								
Apr: Accrual						(7,589,016)							
Bal. Before Int.						(38,461,147)							
Int. Rate	0.08618					(248,964)							
Ending Balance						(38,710,111)							
May: Accrual							(3,647,513)						
Bal. Before Int.							(42,357,624)						
Int. Rate	0.08618						(291,101)						
Ending Balance							(42,648,725)						
Jun: Accrual								(3,704,048)					
Bal. Before Int.								(15,480,642)					
Int. Rate	0.08618							(97,876)					
Ending Balance								(15,578,518)					
Jul: Accrual									(4,174,123)				
Bal. Before Int.									(19,752,641)				
Int. Rate	0.08618								(126,868)				
Ending Balance									(19,879,509)				
Aug: Accrual										(19,879,509)			
Bal. Before Int.										(19,879,509)			
Int. Rate	0												
Ending Balance										(19,879,509)			
Spt: Accrual											(19,879,509)		
Bal. Before Int.											(19,879,509)		
Int. Rate	0												
Ending Balance											(19,879,509)		
Oct: Accrual												(19,879,509)	
Bal. Before Int.												(19,879,509)	
Int. Rate	0												
Ending Balance												(19,879,509)	
Entry JV-28A													
Previously Book	5,883	1,509	(42,517)	(114,690)	(187,006)	(248,964)	(291,101)	(97,876)	(126,868)	(19,879,509)	(19,879,509)	(19,879,509)	
Net to Record	5,883	1,509	(42,517)	(114,690)	(187,006)	(248,964)	(291,101)	(97,876)	(126,868)	(19,879,509)	(19,879,509)	(19,879,509)	
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)	(4,174,123)	(19,879,509)	(19,879,509)	(19,879,509)	
Entry 191400													
Entry 419-06205													

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

August 5, 2009
Page 1 OR
 NORTHWEST NATURAL GAS COMPANY
 ACCOUNT 191.410 OREGON DEMAN D 10/08 to 9/09

	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		(82,783)	(649,577)	(1,170,627)	(1,420,427)	(1,717,756)	(1,956,439)	(2,222,744)	(2,220,607)	(2,510,235)	(2,510,235)	(2,510,235)		
Nov: Accrual	(82,487)												(82,487)	Oct 05 Tab 3
Bal. Before Int.	(82,487)												(82,487)	
Int. Rate	0.08618												(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)	
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)	
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)	
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)	
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)	
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)	
Ending Balance							(2,222,744)						(2,222,744)	
Jun: Accrual								18,035					(18,035)	May 05 Tab 1
Bal. Before Int.								(2,204,709)					(2,204,709)	
Int. Rate								0.08618					(15,898)	
Ending Balance								(2,220,607)					(2,220,607)	
Jul: Accrual									(272,701)				(272,701)	Jun 05 Tab 11
Bal. Before Int.									(2,493,308)				(2,493,308)	
Int. Rate									0.08618				(16,927)	
Ending Balance									(2,510,235)				(2,510,235)	
Aug: Accrual										(2,510,235)			(2,510,235)	Jul 05 Tab 12
Bal. Before Int.										(2,510,235)			(2,510,235)	
Int. Rate										0				
Ending Balance										(2,510,235)			(2,510,235)	
Spt: Accrual											(2,510,235)		(2,510,235)	Aug 05 Tab 11
Bal. Before Int.											(2,510,235)		(2,510,235)	
Int. Rate											0			
Ending Balance											(2,510,235)		(2,510,235)	
Oct: Accrual												(2,510,235)	(2,510,235)	Sep 05 Tab 11
Bal. Before Int.												(2,510,235)	(2,510,235)	
Int. Rate														
Ending Balance													(90,852)	
Entry JV-28A		(296)	(2,620)	(6,513)	(9,271)	(11,228)	(13,146)	(15,898)	(16,927)	(16,927)			(2,510,235)	
Previously Book		(296)	(2,620)	(6,513)	(9,271)	(11,228)	(13,146)	(15,898)	(16,927)	(16,927)			(2,510,235)	
Net to Record													(90,852)	
Monthly Deferral		(82,487)	(564,174)	(514,537)	(240,529)	(286,101)	(225,537)	(18,035)	(272,701)	(272,701)			(2,419,383)	
Entry 191410													(16,927)	
Entry 419-06205													16,927	

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

	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)	(1,704)	(61,817)	(116,857)	(142,918)	(2,196,176)	(2,129,223)	(1,878,615)	(1,490,774)	(1,090,190)	(1,090,190)	(1,090,190)	
Nov: Accrual	(1,700)												(1,700)
Bal. Before Int.	(1,700)												(1,700)
Int. Rate	0.05												(4)
Ending Balance	(1,704)												(1,704)
Dec: Accrual		(59,981)											(59,981)
Bal. Before Int.		(61,686)											(61,686)
Int. Rate		(132)											(132)
Ending Balance		(61,817)											(61,817)
Jan: Accrual			(54,704)										(54,704)
Bal. Before Int.			(116,521)										(116,521)
Int. Rate			(396)										(396)
Ending Balance			(116,857)										(116,857)
Feb: Accrual				(25,572)									(25,572)
Bal. Before Int.				(142,430)									(142,430)
Int. Rate				(488)									(488)
Ending Balance				(142,918)									(142,918)
Mar: Accrual					(30,417)								(30,417)
Bal. Before Int.					(173,335)								(173,335)
Int. Rate					(596)								(596)
Ending Balance					(173,931)								(173,931)
Apr: Accrual						63,004							63,004
Bal. Before Int.					(2,123,172)								(2,123,172)
Int. Rate					(6,051)								(6,051)
Ending Balance					(2,129,223)								(2,129,223)
May: Accrual							256,228						256,228
Bal. Before Int.							(1,872,995)						(1,872,995)
Int. Rate							(5,620)						(5,620)
Ending Balance							(1,878,615)						(1,878,615)
Jun: Accrual								392,566					392,566
Bal. Before Int.								(1,486,049)					(1,486,049)
Int. Rate								(4,725)					(4,725)
Ending Balance								(1,490,774)					(1,490,774)
Jul: Accrual									404,074				404,074
Bal. Before Int.									(1,086,700)				(1,086,700)
Int. Rate									(3,490)				(3,490)
Ending Balance									(1,090,190)				(1,090,190)
Aug: Accrual										(1,090,190)			(1,090,190)
Bal. Before Int.										(1,090,190)			(1,090,190)
Int. Rate													
Ending Balance													
Spt: Accrual											(1,090,190)		(1,090,190)
Bal. Before Int.											(1,090,190)		(1,090,190)
Int. Rate													
Ending Balance													
Oct: Accrual													
Bal. Before Int.													
Int. Rate													
Ending Balance													
Entry JV-28A				(4)	(596)	(6,051)	(5,620)	(4,725)	(3,490)				(21,442)
Previously Book				(4)	(596)	(2,801)	(5,610)	(4,714)					
Net to Record							(10)	(11)					
Monthly Deferral													
Entry 191430													943,487
Entry 419-06210													(6,312)
													6,312

Now includes the netting of ending balance 191432 trf to 191430

Page 2 OR	NORTHWEST NATURAL GAS COMPANY												Reference	
ACCOUNT 191.450 OREGON 10/08 - 9/09 OR Demand Accrual Vol.													See *	
Aug-09	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)	(541,853)	(541,853)	(541,853)	(541,853)		
Novr. 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	
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	
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)	
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)	
Ending Balance	(757,872)												(757,872)	
Mar. Accrual	(995,501)												(995,501)	
Bal. Before Int.	(1,753,373)												(1,753,373)	
Int. Rate	0.08618												(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)	
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)	
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)	
Ending Balance	(681,704)												(681,704)	
Jul. Accrual	144,230												144,230	Jun 05 Tab 11
Bal. Before Int.	(537,475)												(537,475)	
Int. Rate	0.08618												(4,378)	
Ending Balance	(541,853)												(541,853)	
Aug. Accrual	(541,853)												(541,853)	Jul 05 Tab 12
Bal. Before Int.	0												0	
Int. Rate	0												0	
Ending Balance	(541,853)												(541,853)	Aug 05 Tab 13
Spt. Accrual	(541,853)												(541,853)	
Bal. Before Int.	0												0	
Int. Rate	0												0	
Ending Balance	(541,853)												(541,853)	Sep 05 Tab 14
Oct. Accrual	(541,853)												(541,853)	
Bal. Before Int.	0												0	
Int. Rate	0												0	
Ending Balance	(541,853)												(541,853)	
Entry JV-28A	4,165	4,337	(2,167)	(5,050)	(9,017)	(12,696)	(9,866)	(5,915)	(4,378)				(4,378)	
Net to Record	4,165	4,337	(2,167)	(5,050)	(9,017)	(12,696)	(9,866)	(5,915)	(4,378)				(4,378)	
Monthly Deferral	1,160,024	(1,120,690)	(699,148)	(99,344)	(995,501)	(10,904)	824,480	295,587	144,230				(501,266)	
Entry 191450													(4,378)	
Entry 419-06205													4,378	

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

NORTHWEST NATURAL GAS COMPANY																	
ACCOUNT 191,432 WASHINGTON 10/08 - 9/09 Demand Charges Collected																	
Page 3 WA	Aug-08	Sept-08	Oct-08	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	
Nov: Accrual																	
Bal. Before Int.	(84,468)																(84,468)
Int. Rate	0.05																(84,468)
Ending Balance	(84,644)																(176)
Dec: Accrual																	(84,644)
Bal. Before Int.	(633,676)																(633,676)
Int. Rate	0.05																(718,320)
Ending Balance	(718,320)																(1,673)
Jan: Accrual																	(719,993)
Bal. Before Int.	(592,219)																(592,219)
Int. Rate	0.0452																(1,312,212)
Ending Balance	(3,827)																(3,827)
Feb: Accrual																	(403,865)
Bal. Before Int.	(1,719,904)																(1,719,904)
Int. Rate	0.0452																(5,718)
Ending Balance	(1,725,622)																(1,725,622)
Mar: Accrual																	(279,597)
Bal. Before Int.	(2,005,219)																(2,005,219)
Int. Rate	0.0452																(7,026)
Ending Balance	(2,012,245)																(2,012,245)
Apr: Accrual																	2,012,245
Bal. Before Int.																	
Int. Rate	0.0337																
Ending Balance																	
May: Accrual																	
Bal. Before Int.	(18,420)																(18,420)
Int. Rate	0.0337																(18,420)
Ending Balance	(18,420)																(18,420)
Jun: Accrual																	
Bal. Before Int.																	
Int. Rate	0.0337																
Ending Balance																	
Jul: Accrual																	
Bal. Before Int.	(18,420)																(18,420)
Int. Rate	0.0325																(52)
Ending Balance	18,472																(52)
Aug: Accrual																	
Bal. Before Int.	50																50
Int. Rate	0																18,522
Ending Balance	18,522																18,522
Spt: Accrual																	
Bal. Before Int.																	
Int. Rate	0																
Ending Balance																	
Oct: Accrual																	
Bal. Before Int.																	
Int. Rate	0																
Ending Balance																	
Entry JV-28A	(176)	(1,673)	(3,827)	(5,718)	(7,026)												(18,422)
Previously Book	(176)	(1,673)	(3,827)	(5,718)	(7,026)												(50)
Net to Record	(84,468)	(633,676)	(592,219)	(403,865)	(279,597)	2,012,245											(50)
Monthly Deferral																	
Entry 191432																	
Entry 419-06210																	

Note: this ending balance was transferred to 191430

NORTHWEST NATURAL GAS COMPANY

Date 31-Jul-09

Journal Entry Voucher No. JV 29

AMORT RATE ITEMS

Scanned

Document Number

100337962

Prepared:

J. H. Smith 7/5/09

Approved

Verified:

C. K. Smith 8/5/09

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	7312009 (MMDDYYYY)	7312009 ✓ (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)
1	402000	81199	495-06080	S	378.52	-	AMORT 186231		
2	186231			H	-	378.52	C/M AMORT		
3	411000	83010	419-06205	H	-	15.75	C/M INTEREST		
4	186231			S	15.75	-	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	-	113,429.68	AMORT 186271		
30	186271			S	113,429.68	-	C/M AMORT		
31	411000	83010	419-06205	S	1,619.68	-	C/M INTEREST		
32	186271			H	-	1,619.68	C/M INT 186271		
33	402000	81199	495-06064	S	-	-	AMORT 186277		
34	186277			H	18,078.29	-	C/M AMORT		
35	411000	83010	419-06205	H	-	-	C/M INTEREST		
36	186277			S	274.99	-	C/M INT 186277		
37	402000	81199	495-06233	S	1,217.00	-	AMORT 186286		

Northwest Natural Gas Company SAP Journal Entry

Company Code (4)	Document Type (2)	Document Date (8)	Posting Date (8)	Currency (3)	Reference (16)	Header Text (25)
5000	SA	7312009 (MMDDYYYY)	7312009 (MMDDYYYY)	USD	JV29	AMORTIZATION

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

Line No.	Account (6)	Cost Center (5)	Internal Order (12)	Debit (S) Credit (H) (1)	Debit Amount (10+2)	Credit Amount (10+2)	Detail Text (50)	Quantity (9+3)	Unit of Measure (3)
38	186286			H	-	1,217.00	C/M AMORT		
39	411000	83010	419-06205	H	-	15.59	C/M INTEREST		
40	186286			S	15.59	-	C/M INT 186286		
41	402000	81199	495-06233	S	2,233.70	-	AMORT 186288		
42	186288			H	-	2,233.70	C/M AMORT		
43	411000	83010	419-06205	H	-	31.13	C/M INT 186288		
44	186288			S	31.13	-	C/M INTEREST		
45	191401			S	237,110.97	-	C/M AMORT		
46	541000	84020	805-02650	H	-	237,110.97	AMORT 191401		
47	191401			S	4,291.84	-	C/M INT 191401		
48	411000	83010	419-06205	H	-	4,291.84	C/M INTEREST		
49	540700	84020	805-02650	H	-	444,954.51	AMORT 191411		
50	191411			S	444,954.51	-	C/M AMORT		
51	411000	83010	419-06205	S	8,176.92	-	C/M INTEREST		
52	191411			H	-	8,176.92	C/M INTEREST 191411		
53	540700	84020	805-02650	H	-	20,706.20	AMORT 19031		
54	191031			S	20,706.20	-	C/M AMORT		
55	411000	83010	419-06205	H	-	-	C/M INTEREST		
56	191031			H	-	-	C/M INTEREST 19031		
57	186311			S	3,800.00	-	WA FURN PROG		
58	504200	11529	908-07399	H	-	3,800.00	WA FURN PROG 186311		
59	186311			S	124.77	-	INT - WA FURN PROG		
60	411000	83010	419-06210	H	-	124.77	INT - WA FURN PROG		
61	186312			H	-	-	WEATH DEFERRAL		
62	504200	11529	908-07209	H	-	-	DEFERRED WX 186312		
63	186312			H	-	10.10	INT - DEF WX		
64	411000	83010	419-06210	S	10.10	-	INT - DEF WX 186312		
65	402000	82299	495-06080	S	6,029.48	-	C/M AMORT 186316		
66	186316			H	-	6,029.48	C/M AMORT		
67	411000	83010	419-06210	H	-	133.04	C/M INTEREST 186316		
68	186316			S	133.04	-	C/M INTEREST		
69	402000	81199	495-06374	S	2,392.19	-	C/M AMORT 186259		
70	186259			H	-	2,392.19	C/M AMORT		
71	411000	83010	419-06205	H	-	143.55	C/M INTEREST		
72	186259			S	143.55	-	C/M INT 186259		
73	402000	81199	495-06374	S	1,420.56	-	C/M AMORT 186292		
74	186292			H	-	1,420.56	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	7312009 (MMDDYYYY) (MMDDYYYY)	7312009	USD	JV29	AMORTIZATION

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Line No.	Account	Cost Center	Internal Order	Debit (S) Credit (H)	Debit Amount (10+2)	Credit Amount (10+2)	Detail Text	Quantity (9+3)	Unit of Measure (3)
75	411000	83010	419-06205	H	-	87.30	C/M INTEREST		
76	186292			S	87.30	-	C/M INT 186292		
77	191421			H	-	39,810.55	C/M AMORT 191421		
78	541000	84020	805-02655	S	39,810.55	-	C/M AMORT		
79	411000	83010	419-06210	H	-	892.19	C/M INTEREST		
80	191421			S	892.19	-	C/M INT 191421		
81	191431			S	30,607.25	-	C/M AMORT		
82	540700	84020	805-02655	H	-	30,607.25	C/M AMORT 191431		
83	411000	83010	419-06210	S	796.53	-	C/M INT 191431		
84	191431			H	-	796.53	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	495-06540	S	111,216.30	111,216.30	SB408 PAYMENT 7/09		
94	186400			H	-	606.66	SB408 PAYMENT 7/09		
95	411000	83010	419-06205	H	-	606.66	SB408 INT 7/09		
96	186400			S	606.66	-	SB408 INT 7/09		
97	186301			S	130,755.48	-	OR STOR CREDIT 7/09		
98	402000	81199	495-02225	H	-	130,755.48	OR STOR CREDIT 7/09		
99	411000	83010	419-06205	S	787.02	-	OR STOR CREDIT INT 7/09		
100	186301			H	-	787.02	OR STOR CREDIT INT 7/09		
101	186360			H	-	142.92	C/M INTEREST 186360		
102	411000	81199	495-06516	S	142.92	-	C/M INTEREST 186360		
103	186360			S	7,724.36	-	C/M AMORT 186360		
104	402000	81199	495-06516	H	-	7,724.36	C/M AMORT 186360		
105	186365			H	-	128.33	C/M INTEREST 186365		
106	411000	82299	419-06210	S	128.33	-	C/M INTEREST 186365		
107	186365			S	5,824.43	-	C/M AMORT 186365		
108	402000	82299	495-06516	H	-	5,824.43	C/M AMORT 186365		
109	186310			H	-	-	WA ENERGY EFFICIENCY		
110	504200	11529	908-07399	H	-	-	WA ENG EFFICIENCY 186310		
111	186310			S	49.77	-	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	7312009 (MMDDYYYY)	7312009 (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)
112	411000	83010	419-06210	H	-	49.77	INT - WA ENERGY EFF		
113	186232			S	2,177.79	-	C/M INTEREST 186232		
114	411000	81199	419-06205	H	-	2,177.79	C/M INTEREST 186232		
115	186232			H	-	-	C/M AMORT 186232		Industrial DSM program - will begin to amortize in Nov.
116	402000	81199	495-06080	H	-	-	C/M AMORT 186232		
117	186234			S	236.36	-	C/M INTEREST 186234		
118	411000	82299	419-06210	H	-	236.36	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					1,198,431.70	1,198,431.70			

Prepared by _____ Approved by _____

Date _____ Date _____

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

State	Type	Class	RS Type	Rate Schedule	JULY				Total
					CIS	P/M Unbilled	C/M Unbilled	Net Unbilled	
OR	Sales	R	Firm	1	30,376.8	0	0	0	30,376.8
OR	Sales	R	Firm	2	8,661,111.0	0	0	0	8,661,111.0
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	1,375.0	0	0	0	1,375.0
OR	Sales	R	Firm	54	0	0	0	0	0
OR	Sales	C	Firm	1	5,490.8	0	0	0	5,490.8
OR	Sales	C	Firm	3	5,043,828.2	0	0	0	5,043,828.2
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	1,609,265.2	0	974.0	974.0	1,610,239.2
OR	Sales	C	Firm	31 Block 2	849,477.2	0	0	0	849,477.2
OR	Sales	C	Firm	32 Block 1	268,535.0	0	0	0	268,535.0
OR	Sales	C	Firm	32 Block 2	156,018.0	0	0	0	156,018.0
OR	Sales	C	Firm	32 Block 3	42,435.0	0	0	0	42,435.0
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	190,567.1	0	0	0	190,567.1
OR	Sales	IND	Firm	4	0	0	0	0	0
OR	Sales	IND	Firm	6	0	0	0	0	0
OR	Sales	IND	Firm	31 Block 1	386,365.1	0	0	0	386,365.1
OR	Sales	IND	Firm	31 Block 2	835,819.9	0	0	0	835,819.9
OR	Sales	IND	Firm	32 Block 1	316,465.0	0	10,000.0	10,000.0	326,465.0
OR	Sales	IND	Firm	32 Block 2	377,602.0	0	12,760.0	12,760.0	390,362.0
OR	Sales	IND	Firm	32 Block 3	112,572.0	0	0	0	112,572.0
OR	Sales	IND	Firm	32 Block 4	14,867.0	0	0	0	14,867.0
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	21,407.0	0	0	0	21,407.0
OR	Sales	C	Interruptibl	31 Block 2	26,498.0	0	0	0	26,498.0
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	1,077,030.0	0	1,527.0	1,527.0	1,078,557.0
OR	Sales	INT	Interruptibl	32 Block 2	1,280,354.0	0	0	0	1,280,354.0
OR	Sales	INT	Interruptibl	32 Block 3	633,670.0	0	0	0	633,670.0
OR	Sales	INT	Interruptibl	32 Block 4	1,121,378.0	0	0	0	1,121,378.0
OR	Sales	INT	Interruptibl	32 Block 5	442,003.0	0	0	0	442,003.0
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	29,883.0	0	0	0	29,883.0
OR	Trans	C	Firm	32 Block 2	19,276.0	0	0	0	19,276.0
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	2,029.0	0	0	0	2,029.0
OR	Trans	IND	Firm	31 Block 2	0	0	0	0	0
OR	Trans	IND	Firm	32 Block 1	425,487.0	0	10,000.0	10,000.0	435,487.0
OR	Trans	IND	Firm	32 Block 2	620,275.0	0	20,000.0	20,000.0	640,275.0
OR	Trans	IND	Firm	32 Block 3	368,235.0	0	20,000.0	20,000.0	388,235.0
OR	Trans	IND	Firm	32 Block 4	733,393.0	0	54,798.0	54,798.0	788,191.0
OR	Trans	IND	Firm	32 Block 5	805,755.0	0	0	0	805,755.0
OR	Trans	IND	Firm	32 Block 6	0	0	0	0	0
OR	Trans	IND SP F	Spec Conti	61	1,614,607.0	0	0	0	1,614,607.0
OR	Trans	IND SP F	Spec Conti	63	435,686.0	0	0	0	435,686.0
OR	Trans	IND SP F	Spec Conti	65	206,530.0	0	0	0	206,530.0
OR	Trans	IND SP F	Spec Conti	69	69,029.0	0	0	0	69,029.0
OR	Trans	IND SP F	Spec Conti	70	3,090,662.0	0	0	0	3,090,662.0
OR	Trans	IND SP F	Spec Conti	71	78.0	0	0	0	78.0
OR	Trans	IND SP F	Spec Conti	72	405,480.0	0	0	0	405,480.0
OR	Trans	IND SP F	Spec Conti	74	0	0	0	0	0
OR	Trans	INT	Interruptibl	32 Block 1	586,837.0	0	10,000.0	10,000.0	596,837.0
OR	Trans	INT	Interruptibl	32 Block 2	1,000,795.0	0	20,000.0	20,000.0	1,020,795.0
OR	Trans	INT	Interruptibl	32 Block 3	705,826.0	0	20,000.0	20,000.0	725,826.0
OR	Trans	INT	Interruptibl	32 Block 4	2,024,978.0	0	21,776.0	21,776.0	2,046,754.0
OR	Trans	INT	Interruptibl	32 Block 5	4,057,123.0	0	0	0	4,057,123.0
OR	Trans	INT	Interruptibl	32 Block 6	6,449,489.0	0	0	0	6,449,489.0
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	JULY				
					CIS	P/M Unbilled	C/M Unbilled	Net Unbilled	Total
OR	Trans	INT SP I	Spec Conti	64		0		0	0
OR	Trans	INT SP I	Spec Conti	67	1,061,248.0	0		0	1,061,248.0
OR	Trans	INT SP I	Spec Conti	68		0		0	0
OR	Trans	INT SP I	Spec Conti	72	1,048,625.0	0		0	1,048,625.0
OR	Trans	INT SP I	Spec Conti	73		0		0	0
OR	Trans	INT SP I	Spec Conti	75		0		0	0
WA	Sales	R	Firm	1	3,720.5	0		0	3,720.5
WA	Sales	R	Firm	2	1,174,840.9	0		0	1,174,840.9
WA	Sales	R	Firm	3		0		0	0
WA	Sales	R	Firm	19		0		0	0
WA	Sales	R	Firm	24		0		0	0
WA	Sales	R	Firm	27	2,300.0	0		0	2,300.0
WA	Sales	C	Firm	1	2,306.4	0		0	2,306.4
WA	Sales	C	Firm	3	547,321.1	0		0	547,321.1
WA	Sales	C	Firm	4		0		0	0
WA	Sales	C	Firm	11		0		0	0
WA	Sales	C	Firm	21 Block 1		0		0	0
WA	Sales	C	Firm	21 Block 2		0		0	0
WA	Sales	C	Firm	21 Block 3		0		0	0
WA	Sales	C	Firm	21 Block 4		0		0	0
WA	Sales	C	Firm	41 Block 1	105,299.1	0		0	105,299.1
WA	Sales	C	Firm	41 Block 2	29,700.3	0		0	29,700.3
WA	Sales	C	Firm	42 Block 1	38,107.0	0		0	38,107.0
WA	Sales	C	Firm	42 Block 2		0		0	0
WA	Sales	C	Firm	42 Block 3		0		0	0
WA	Sales	C	Firm	42 Block 4		0		0	0
WA	Sales	C	Firm	42 Block 5		0		0	0
WA	Sales	C	Firm	42 Block 6		0		0	0
WA	Sales	IND	Firm	3	44,220.9	0		0	44,220.9
WA	Sales	IND	Firm	21 Block 1		0		0	0
WA	Sales	IND	Firm	21 Block 2		0		0	0
WA	Sales	IND	Firm	21 Block 3		0		0	0
WA	Sales	IND	Firm	21 Block 4		0		0	0
WA	Sales	IND	Firm	41 Block 1	9,447.0	0		0	9,447.0
WA	Sales	IND	Firm	41 Block 2	4,481.1	0		0	4,481.1
WA	Sales	IND	Firm	42 Block 1	66,289.0	0		0	66,289.0
WA	Sales	IND	Firm	42 Block 2	28,914.0	0		0	28,914.0
WA	Sales	IND	Firm	42 Block 3		0		0	0
WA	Sales	IND	Firm	42 Block 4		0		0	0
WA	Sales	IND	Firm	42 Block 5		0		0	0
WA	Sales	IND	Firm	42 Block 6		0		0	0
WA	Sales	IND	Interruptibl	41 Block 1		0		0	0
WA	Sales	IND	Interruptibl	41 Block 2		0		0	0
WA	Sales	IND	Interruptibl	42 Block 1	110,723.0	0		0	110,723.0
WA	Sales	IND	Interruptibl	42 Block 2	165,779.0	0		0	165,779.0
WA	Sales	IND	Interruptibl	42 Block 3	65,350.0	0		0	65,350.0
WA	Sales	IND	Interruptibl	42 Block 4	12,994.0	0		0	12,994.0
WA	Sales	IND	Interruptibl	42 Block 5		0		0	0
WA	Sales	IND	Interruptibl	42 Block 6		0		0	0
WA	Trans	IND	Firm	42 Block 1	35,510.0	0		0	35,510.0
WA	Trans	IND	Firm	42 Block 2	45,547.0	0		0	45,547.0
WA	Trans	IND	Firm	42 Block 3	40,000.0	0		0	40,000.0
WA	Trans	IND	Firm	42 Block 4	112,000.0	0		0	112,000.0
WA	Trans	IND	Firm	42 Block 5	16,280.0	0		0	16,280.0
WA	Trans	IND	Firm	42 Block 6		0		0	0
WA	Trans	IND SP F	Spec Conti	61	295,249.0	0		0	295,249.0
WA	Trans	IND	Interruptibl	42 Block 1	34,490.0	0		0	34,490.0
WA	Trans	IND	Interruptibl	42 Block 2	85,941.0	0		0	85,941.0
WA	Trans	IND	Interruptibl	42 Block 3	61,128.0	0		0	61,128.0
WA	Trans	IND	Interruptibl	42 Block 4	198,169.0	0		0	198,169.0
WA	Trans	IND	Interruptibl	42 Block 5	105,948.0	0		0	105,948.0
WA	Trans	IND	Interruptibl	42 Block 6		0		0	0
WA	Trans	INT SP I	Spec Conti	67		0		0	0
Check Totals					52,707,891.60	0	201,835.0	201,835.0	52,909,726.6

check 0

TOTAL OREGON FIRM SALES	18,925,904.3
TOTAL OREGON SALES	23,529,771.3
TOTAL OREGON INTERRUPTIBLE SALES	4,603,867.0
TOTAL OREGON FIRM SALES FROM EXPIRED RATE SCHEDULE	2,056,947.3
TOTAL WASHINGTON FIRM SALES	354,846.0
TOTAL WASHINGTON INTERRUPTIBLE SALES	2,735,764.0
TOTAL OR 32 Block 1	3,507,080.0
TOTAL OR 32 Block 2	1,902,738.0
TOTAL OR 32 Block 3	3,971,190.0
TOTAL OR 32 Block 4	5,304,881.0
TOTAL OR 32 Block 5	

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

					JULY				
State	Type	Class	RS Type	Rate Schedule	CIS	P/M Unbilled	C/M Unbilled	Net Unbilled	Total
									6,449,489.0
									24,818,935.1

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	52,707,891.60
TOTAL CIS VOLUMES PER CIS REPORT	52,707,891.60
DIFFERENCE	0

	rate adj amount
Switchers	
Switchers	
Commodity	223.65
Commodity	1,614.36
Commodity	2,201.80
Commodity	<u>4,039.81</u>
rate sensitive adj	0.97113
Commodity	3,923.18
Demand	(489.09)
Demand	(3,530.37)
Demand	(231.88)
Demand	<u>(537.22)</u>
	(4,788.56)
rate sensitive adj	0.97113
Demand	(4,650.31)
Switchers - WA	
Commodity	263.83
Commodity	971.31
Commodity	
Commodity	<u>1,235.14</u>
rate sensitive adj	0.95610
Commodity	1,180.92
Demand	(224.50)
Demand	(288.47)
Demand	
Demand	<u>(512.97)</u>
rate sensitive adj	0.95610
Demand	(490.45)

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

Reference	NEW prorated						OLD prorated						
	Nov-09	Oct-09	Sept-09	Aug-09	July-09	Jun-09	May-09	Apr-09	Mar-09	Feb-09	Jan-09	Dec-08	Nov-08
OREGON DSM													
186.231 DSM AMORTIZATION (11016 to 1007)													
Increment = \$ 1,009,358 from all firm sales schedules.													
	19,383,738	14,808	76,351,621	110,509,934	96,334,351	86,156,715	65,182,388	40,536,963	23,804,719	18,925,904	18,925,904	0	0
186.231 Beginning Balance	14,808		14,420	12,901	10,733	8,841	7,146	5,866	5,074	4,616	4,268	0	0
186.231 Amortization	(388)		(1,567)	(2,210)	(1,927)	(1,723)	(1,304)	(811)	(476)	(379)	0	0	0
186.231 Prior Month Adjustment													
186.231 Interest @ 4.27%	14,420		12,901	10,733	8,841	7,146	5,866	5,074	4,616	4,268	0	0	0
186.231 Ending Balance													
	(0.00002)												
OREGON 186 AMORTIZATION ACCOUNTS													
186.243 SMPM AMORTIZATION													
186.243 SMPM AMORTIZATION													
186.243 SMPM AMORTIZATION													
	18,017	6,357	22,969	35,687	50,366	64,495	73,263	80,391	86,391	90,377	92,391	93,405	94,419
186.243 Beginning Balance	18,017		18,017	18,017	18,017	18,017	18,017	18,017	18,017	18,017	18,017	18,017	18,017
186.243 Accum/Transfer	6,357		22,969	35,687	50,366	64,495	73,263	80,391	86,391	90,377	92,391	93,405	94,419
186.243 Amortization	10,732		46,588	67,026	80,721	96,510	114,276	132,774	151,774	171,774	192,774	213,774	234,774
186.243 Prior Month Adjustment	4,149		19,962	28,395	35,350	41,278	46,154	50,979	55,754	60,479	65,154	69,779	74,454
186.243 Interest @ 8.618%	159,874		444,988	627,011	801,034	975,057	1,149,080	1,323,103	1,497,126	1,671,149	1,845,172	2,019,195	2,193,218
186.243 Interest adj	1,149,089		2,853,711	4,607,333	6,360,955	8,114,577	9,868,199	11,621,821	13,375,443	15,129,065	16,882,687	18,636,309	20,389,931
186.243 Ending Balance	1,947,049		6,640,714	12,338,049	18,035,384	23,732,719	29,430,054	35,127,389	40,824,724	46,521,059	52,218,394	57,915,729	63,613,064
186.251 AMORTIZATION OF YEAR 2009 COSTS													
186.251 AMORTIZATION OF YEAR 2009 COSTS													
186.251 AMORTIZATION OF YEAR 2009 COSTS													
	18,017	6,357	22,969	35,687	50,366	64,495	73,263	80,391	86,391	90,377	92,391	93,405	94,419
186.251 Beginning Balance	18,017		18,017	18,017	18,017	18,017	18,017	18,017	18,017	18,017	18,017	18,017	18,017
186.251 Accum/Transfer	6,357		22,969	35,687	50,366	64,495	73,263	80,391	86,391	90,377	92,391	93,405	94,419
186.251 Amortization	10,732		46,588	67,026	80,721	96,510	114,276	132,774	151,774	171,774	192,774	213,774	234,774
186.251 Prior Month Adjustment	4,149		19,962	28,395	35,350	41,278	46,154	50,979	55,754	60,479	65,154	69,779	74,454
186.251 Interest @ 8.618%	159,874		444,988	627,011	801,034	975,057	1,149,080	1,323,103	1,497,126	1,671,149	1,845,172	2,019,195	2,193,218
186.251 Interest adj	1,149,089		2,853,711	4,607,333	6,360,955	8,114,577	9,868,199	11,621,821	13,375,443	15,129,065	16,882,687	18,636,309	20,389,931
186.251 Ending Balance	2,373,052		7,066,717	12,764,052	18,461,387	24,158,722	29,856,057	35,553,392	41,250,727	46,948,062	52,645,397	58,342,732	64,040,067
186.267 AMORTIZATION GOODS MAY REVENUE DEFERRAL													
186.267 AMORTIZATION GOODS MAY REVENUE DEFERRAL													
186.267 AMORTIZATION GOODS MAY REVENUE DEFERRAL													
	18,017	6,357	22,969	35,687	50,366	64,495	73,263	80,391	86,391	90,377	92,391	93,405	94,419
186.267 Beginning Balance	18,017		18,017	18,017	18,017	18,017	18,017	18,017	18,017	18,017	18,017	18,017	18,017
186.267 Accum/Transfer	6,357		22,969	35,687	50,366	64,495	73,263	80,391	86,391	90,377	92,391	93,405	94,419
186.267 Amortization	10,732		46,588	67,026	80,721	96,510	114,276	132,774	151,774	171,774	192,774	213,774	234,774
186.267 Interest @ 8.618%	159,874		444,988	627,011	801,034	975,057	1,149,080	1,323,103	1,497,126	1,671,149	1,845,172	2,019,195	2,193,218
186.267 Interest adj	1,149,089		2,853,711	4,607,333	6,360,955	8,114,577	9,868,199	11,621,821	13,375,443	15,129,065	16,882,687	18,636,309	20,389,931
186.267 Ending Balance	2,373,052		7,066,717	12,764,052	18,461,387	24,158,722	29,856,057	35,553,392	41,250,727	46,948,062	52,645,397	58,342,732	64,040,067
186.269 AMORTIZATION WEST LINK DEFERRAL													
186.269 AMORTIZATION WEST LINK DEFERRAL													
186.269 AMORTIZATION WEST LINK DEFERRAL													
	18,017	6,357	22,969	35,687	50,366	64,495	73,263	80,391	86,391	90,377	92,391	93,405	94,419
186.269 Beginning Balance	18,017		18,017	18,017	18,017	18,017	18,017	18,017	18,017	18,017	18,017	18,017	18,017
186.269 Accum/Transfer	6,357		22,969	35,687	50,366	64,495	73,263	80,391	86,391	90,377	92,391	93,405	94,419
186.269 Amortization	10,732		46,588	67,026	80,721	96,510	114,276	132,774	151,774	171,774	192,774	213,774	234,774
186.269 Interest @ 8.618%	159,874		444,988	627,011	801,034	975,057	1,149,080	1,323,103	1,497,126	1,671,149	1,845,172	2,019,195	2,193,218
186.269 Interest adj	1,149,089		2,853,711	4,607,333	6,360,955	8,114,577	9,868,199	11,621,821	13,375,443	15,129,065	16,882,687	18,636,309	20,389,931
186.269 Ending Balance	2,373,052		7,066,717	12,764,052	18,461,387	24,158,722	29,856,057	35,553,392	41,250,727	46,948,062	52,645,397	58,342,732	64,040,067

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

NEW prorated

OLD prorated

Reference	Nov-08	Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	Jul-08	Aug-08	Sep-08	Oct-08	Nov-08
186.232												
						225,000	226,616	303,243	380,421	385,153	386,676	386,676
							75,000	75,000				
						0	1,616	2,178	2,732	3,285	3,838	4,391
						0	226,616	300,421	383,153	386,905	388,414	388,414

OREGON DSM
 186.232 INDUSTRIAL DSM AMORTIZATION
 Increment = \$,000/24 month collection from all Firm sales schedules.
 Volume
 186.232 Beginning Balance
 186.232 Additions
 186.232 Amortization
 186.232 Prior Month Adjustment
 186.232 Interest @ 0.815%
 186.232 Ending Balance

	Nov-09	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	48,093	48,223	48,354
186.311 Accumulation	0	4,600	5,400	2,000	2,600	10,200	5,515	4,200	3,800	0	0	0
186.311 Transfer	(62,498)	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
186.311 Prior Month Interest Adj.	0	47	61.87	76.04	84.99	81.58	103.87	118	125	130	131	201
186.311 Interest @ 3.37%	0	13,726	18,188	21,264	23,949	34,231	39,849	44,168	48,093	48,223	48,354	48,555
186.311 Ending Balance	0	(7,734)	622	8,748	9,017	9,111	21,342	30,526	(3,728)	(3,739)	(3,749)	(3,774)
186.312 WASHINGTON WEATHERIZATION PROGRAM ACCUMULATION												
186.312 Beginning Balance	104,406	(7,734)	622	8,748	9,017	9,111	21,342	30,526	(3,728)	(3,739)	(3,749)	(3,774)
186.312 Accumulation	0	8,371	8,106	3,474	9,017	9,111	0	0	0	0	0	0
186.312 Transfer	(112,230)	0	0	0	0	0	(34,329)	0	0	0	0	0
186.312 Amortization	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
186.312 Interest @ 3.37%	0	15	18	39	63	73	86	103	118	130	131	202
186.312 Ending Balance	(7,734)	622	8,748	12,261	21,342	30,526	(3,718)	(3,728)	(3,739)	(3,749)	(3,759)	(3,790)
WASHINGTON 188 AMORTIZATION ACCOUNTS												
188.316 USM AMORTIZATION (1104 to 905) Increment = \$,000 (firm collection from firm sales, \$,000) (firm collection from interruptible sales)												
Firm Volume	2,163,673	8,491,915	12,105,815	10,596,518	9,416,619	6,931,513	4,276,725	2,533,573	2,056,847	0	0	0
Int Sales Volume	493,560	460,453	555,641	503,897	553,865	419,289	406,085	400,073	354,846	0	0	0
RS 55 Sales Volume	24,703	193,500	171,878	140,812	113,532	88,981	70,829	59,304	52,136	46,239	46,365	46,684
Beginning Balance	174,725	(22,381)	(31,654)	(27,759)	(24,931)	(18,377)	(11,707)	(7,334)	(6,029)	0	0	0
188.316 Amortization	(6,643)	714	588	478	381	224	182	156	133	125	126	180
188.316 Interest @ 3.37%	0	171,878	140,812	113,532	88,981	70,829	59,304	52,136	46,239	46,365	46,480	46,684
188.316 Ending Balance	193,500	171,878	140,812	113,532	88,981	70,829	59,304	52,136	46,239	46,365	46,480	46,684
WASHINGTON 188 AMORTIZATION ACCOUNTS												
188.25 DOWNTOWN PROPERTY REFUND (1104 to 905) Increment = %, margin												
RS 1	2,543	16,959	26,221	21,499	19,997	14,938	9,783	6,640	6,027	0	0	0
RS 2 and 19 and 54	1,340,841	5,890,485	8,151,392	7,172,514	6,296,587	4,613,361	2,713,282	1,482,242	1,174,841	0	0	0
RS 3FS and 3FT	425,596	2,869,884	2,869,884	2,616,996	2,314,346	1,720,787	1,120,418	702,496	591,542	0	0	0
RS 21 Block 1	23,872	75,781	52,846	120	968	0	0	0	0	0	0	0
RS 21 Block 2	46,680	160,329	116,586	290	(2,568)	0	0	0	0	0	0	0
RS 21 Block 3	46,110	234,753	195,524	250	0	0	0	0	0	0	0	0
RS 21 Block 4	0	0	0	0	0	0	0	0	0	0	0	0
RS 27	1,374	31,016	42,673	30,812	24,628	16,642	7,728	3,224	2,300	0	0	0
RS 41 Block 1	2,000	4,000	57,697	150,528	150,528	144,760	128,131	114,746	111,746	0	0	0
RS 41 Block 2	3,021	9,205	107,802	254,400	232,861	170,143	92,237	50,879	34,181	0	0	0
RS 42 Block 1	329,421	356,563	302,565	304,679	375,171	354,694	289,365	285,119	30,000	0	0	0
RS 42 Block 2	286,973	448,138	433,164	419,048	401,003	332,384	324,384	307,935	326,181	0	0	0
RS 42 Block 3	108,231	193,519	196,381	173,111	196,381	154,659	158,883	155,687	166,478	0	0	0
RS 42 Block 4	222,587	48,189	516,664	396,984	467,521	406,576	363,394	349,480	323,163	0	0	0
RS 42 Block 5	114,585	305,878	766,399	21,785	397,104	290,689	247,201	203,144	122,228	0	0	0
RS 42 Block 6	0	0	0	0	0	0	0	0	0	0	0	0
Amortize & Accrue Int	0	0	0	0	0	0	0	0	0	0	0	0
188.257 Beginning Balance	0	0	0	0	0	0	0	0	0	0	0	0
188.257 Accum/Transfer	0	0	0	0	0	0	0	0	0	0	0	0
188.257 Amortization	0	0	0	0	0	0	0	0	0	0	0	0
188.257 Interest @ 3.37%	0	0	0	0	0	0	0	0	0	0	0	0
188.257 Ending Balance	0	0	0	0	0	0	0	0	0	0	0	0
WASHINGTON 181 AMORTIZATION ACCOUNTS												
181.421 WALCOG AMORTIZATION Increment = \$,000 (firm drawback to firm and inter sales, 1000 to 300)												
Volume	2,657,233	8,952,368	12,861,456	11,103,415	9,972,484	7,350,802	4,682,810	2,933,646	2,411,793	0	0	0
Beginning Balance	(1,020,738)	1,206,206	1,067,641	865,780	688,483	528,828	408,117	332,830	348,737	308,819	310,658	311,499
191.421 Accum/Transfer	2,982,733	(145,297)	(205,495)	(180,208)	(161,853)	(119,304)	(76,002)	(4,094,190)	(4,072,329)	0	0	0
191.421 Amortization	(43,127)	(145,297)	(205,495)	(180,208)	(161,853)	(119,304)	(76,002)	(4,094,190)	(4,072,329)	0	0	0
191.421 Switchers	9,338	4,731	3,634	2,922	2,289	1,315	1,042	(4,753)	892	839	841	1,210
191.421 Interest @ 3.37%	0	1,206,206	1,067,641	865,780	688,483	528,828	408,117	332,830	348,737	308,819	310,658	312,797
191.421 Prior Month Int Adj	0	0	0	0	0	0	0	0	0	0	0	0
191.421 Ending Balance	0	1,206,206	1,067,641	865,780	688,483	528,828	408,117	332,830	348,737	308,819	310,658	312,797
WASHINGTON 181 AMORTIZATION												
181.431 DE MARY AMORTIZATION Increment = \$,000 (firm drawback to firm sales, \$,000) (firm drawback to interruptible sales)												
Firm Sales	2,163,673	8,491,915	12,105,815	10,596,518	9,416,619	6,931,513	4,276,725	2,533,573	2,056,847	0	0	0
Interruptible Sales	493,560	460,453	555,641	503,897	553,865	419,289	406,085	400,073	354,846	0	0	0
181.431 Beginning Balance	166,188	166,188	296,622	457,881	608,694	(503,315)	(406,141)	(306,162)	(308,162)	(278,352)	(280,108)	(280,867)
181.431 Accum/Transfer	(698,110)	32,250	110,463	169,659	148,808	132,741	97,745	61,019	36,917	0	0	0
181.431 Amortization	0	0	0	0	0	0	0	0	0	0	0	0
181.431 Switchers	(2,842)	941	1,400	2,005	(2,103)	(1,275)	(1,055)	(916)	(797)	(757)	(759)	(1,170)
181.431 Interest @ 3.37%	0	166,188	296,622	457,881	608,694	(503,315)	(406,141)	(306,162)	(308,162)	(278,352)	(280,108)	(280,867)
181.431 Ending Balance	166,188	296,622	457,881	608,694	(503,315)	(406,141)	(306,162)	(308,162)	(278,352)	(280,108)	(280,867)	(280,867)

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

Reference	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	OLD projected
186.365 Albany Interest Gain											
1R	19,667	15,107	13,755	10,561	6,439	4,151	3,721	0	0	0	4,565
1C	7,555	6,392	6,242	4,377	3,343	2,469	2,306	0	0	0	0
2R	8,151,392	7,172,514	6,206,597	4,613,361	2,713,262	1,482,242	1,174,941	0	0	0	1,826,189
3CF	2,796,234	2,534,988	2,237,508	1,695,667	1,095,936	699,119	547,321	0	0	0	640,317
3IFS	73,366	62,008	76,638	64,121	53,462	43,377	44,221	0	0	0	32,074
0.L1	0	0	0	0	0	0	0	0	0	0	0
21 C Firm Sales											
Block 1	42,673	30,812	24,628	16,642	7,728	3,224	2,300	0	0	0	1,117
Block 2	55,871	136,351	136,528	136,159	132,760	118,264	105,299	0	0	0	2,000
Block 3	105,074	234,473	221,964	196,736	166,702	146,524	29,700	0	0	0	4,550
Block 4	2,026	12,000	12,000	12,000	12,000	9,867	9,447	0	0	0	0
Block 1	0	0	16,667	13,405	5,535	4,356	4,461	0	0	0	0
Block 2	0	0	0	0	0	0	0	0	0	0	0
Block 3	103,484	95,105	96,621	85,166	70,715	46,024	38,107	0	0	0	0
Block 4	61,125	59,248	54,620	16,194	2,126	0	0	0	0	0	0
Block 1	8,975	659	0	0	0	0	0	0	0	0	0
Block 2	0	0	0	0	0	0	0	0	0	0	0
Block 3	0	0	0	0	0	0	0	0	0	0	0
Block 4	0	0	0	0	0	0	0	0	0	0	0
Block 5	0	0	0	0	0	0	0	0	0	0	0
Block 6	0	0	0	0	0	0	0	0	0	0	0
Block 1	119,415	137,743	123,059	90,537	72,893	71,761	66,289	0	0	0	0
Block 2	134,907	71,823	69,050	45,599	38,567	32,176	28,914	0	0	0	0
Block 3	35,644	-12,291	12,113	5,976	4,238	0	0	0	0	0	0
Block 4	0	0	0	0	0	0	0	0	0	0	0
Block 5	0	0	0	0	0	0	0	0	0	0	0
Block 6	0	0	0	0	0	0	0	0	0	0	0
Block 1	24,477	24,463	24,540	34,421	34,640	35,270	35,510	0	0	0	20,000
Block 2	40,000	40,000	40,000	48,000	44,662	44,951	45,547	0	0	0	40,000
Block 3	40,000	40,000	40,000	40,000	40,000	40,000	40,000	0	0	0	40,000
Block 4	209,000	18,000	112,000	110,000	112,000	110,000	112,000	0	0	0	110,000
Block 5	357,155	-62,899	127,968	78,805	49,147	25,892	16,290	0	0	0	127,965
Block 6	0	0	0	0	0	0	0	0	0	0	0
Block 1	119,625	111,931	105,491	117,532	112,097	109,663	110,723	0	0	0	0
Block 2	135,132	187,977	173,219	161,033	172,919	170,000	165,779	0	0	0	0
Block 3	84,020	117,105	117,635	68,683	67,806	75,687	85,350	0	0	0	0
Block 4	216,664	86,994	157,521	72,041	52,363	44,723	12,984	0	0	0	0
Block 5	0	0	0	0	0	0	0	0	0	0	0
Block 6	0	0	0	0	0	0	0	0	0	0	0
Block 1	25,374	25,517	25,460	27,018	25,350	26,647	34,490	0	0	0	10,000
Block 2	40,000	60,000	44,115	59,568	66,130	60,808	85,941	0	0	0	20,000
Block 3	28,389	27,638	26,633	40,000	47,939	40,000	61,128	0	0	0	20,000
Block 4	100,000	282,000	188,000	224,535	199,031	194,767	199,169	0	0	0	100,000
Block 5	409,244	104,694	259,136	211,894	198,054	177,252	105,948	0	0	0	103,467
Block 6	0	0	0	0	0	0	0	0	0	0	0
43 Firm Trans											
186.365 Beginning Balance	(172,225)	(140,929)	(112,646)	(87,523)	(68,832)	(57,233)	(50,294)	(44,599)	(44,719)	(44,840)	(45,006)
186.365 Account Transfer											
186.365 Amortization	31,984	28,659	25,500	18,910	11,776	7,090	5,624	0	0	0	7,078
186.365 Interest @ 3.37%	(588)	(476)	(376)	(219)	(177)	(151)	(128)	(121)	(169)	(169)	(156)
186.365 Ending Balance	(140,929)	(112,646)	(87,523)	(68,832)	(57,233)	(50,294)	(44,599)	(44,719)	(44,840)	(45,006)	(45,006)
186.310 Beginning Balance											
186.310 Account Transfer											
186.310 Amortization											
186.310 Interest @ 3.37%											
186.310 Ending Balance											
186.234 Beginning Balance											
186.234 Account Transfer											
186.234 Amortization											
186.234 Interest @ 3.37%											
186.234 Ending Balance											

Revenue Sensitive Rate 2.887% 100.00%
 Revenue Sensitive Rate 2.887% 97.113%

RS	Charge Type	CLASS	Amount w/ Rev Sen	Amount w/o Rev Sen
200907	WOR09	01C	(386.28)	(375.13)
200907	WOR09	01R	(674.60)	(655.12)
200907	WOR09	02R	(270,516.66)	(262,706.84)
200907	WOR09	03C	(155,745.12)	(151,248.76)
200907	WOR09	03I	(1,695.45)	(1,646.50)
200907	WOR09	03R	(1,598.80)	(1,552.64)
200907	WOR09	19R	(50,485.90)	(49,028.37)
200907	WOR09	31CSF		(6,924.90)
200907	WOR09	31CSI		-
200907	WOR09	31ISF	(7,130.77)	-
200907	WOR09	31ISI		-
200907	WOR09	32CSF		(10,193.73)
200907	WOR09	32CSI		-
200907	WOR09	32ISF	(10,496.77)	-
200907	WOR09	32ISI		-

(498,730.35) (484,331.99)

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

2009 OR WACOG sharing	\$30,872,131.00
June amortization	(\$30,064,339.83)
Billed to customers (w/o rev sen)	(484,331.99)
Interest	2,012.68
Subtotal	\$325,471.86

Revenue Sensitive Rate 4.390% 100.00%
 Revenue Sensitive Rate 95.610%

RS	Charge Type	CLASS	Amount w/ Rev Sen	Amount w/o Rev Sen
200907	WWA09	C01	-	-
200907	WWA09	C03	(6.94)	(6.64)
200907	WWA09	C21	-	-
200907	WWA09	C41SF	-	-
200907	WWA09	C42SF	-	-
200907	WWA09	C42SI	-	-
200907	WWA09	I03	-	-
200907	WWA09	I21	-	-
200907	WWA09	I41SF	-	-
200907	WWA09	I42SF	-	-
200907	WWA09	I42SI	-	-
200907	WWA09	R01	-	-
200907	WWA09	R02	(390.18)	(373.05)
200907	WWA09	R03	-	-
200907	WWA09	R27	(140.25)	(134.09)

(537.37) (513.78)

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

2009 WA WACOG sharing	\$4,072,329.00
June Amortization	(\$4,141,802.76)
Billed to customers (w/o rev sen)	(513.78)
Interest	(248.12) sign flipped!
Subtotal	(\$70,235.66)

STORAGE CREDIT BILLED IN CIS FOR AUGUST 2008 GL DATES

RS	Charge Type	CLASS	Amount w/ Rev Sen	Amount w/o Rev Sen	Revenue Sensitive Rate	
200907	SCR09	01C	(41.47)	(40.27)	100.00%	
200907	SCR09	01R	(142.18)	(138.08)	97.113%	
200907	SCR09	02R	(72,392.11)	(70,302.15)		
200907	SCR09	03C	(42,995.07)	(41,753.80)		
200907	SCR09	03I	(595.80)	(578.60)		
200907	SCR09	03R	(466.83)	(453.35)		
200907	SCR09	19R	-	-		
200907	SCR09	31CSF	(10,388.65)	(10,088.73)		
200907	SCR09	31CSI	-	-		
200907	SCR09	31ISF	(2,056.75)	(1,997.37)		
200907	SCR09	31ISI	-	-		
200907	SCR09	32CSF	-	-		
200907	SCR09	32CSI	-	-		
200907	SCR09	32ISF	(5,563.76)	(5,403.13)		
200907	SCR09	32ISI	-	-		

(134,642.62) (130,755.48)

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

2009 OR Margin sharing	\$7,509,172.00
June Amortization	(\$7,222,618.00)
Billed to customers (w/o rev sen)	(130,755.48)
Interest	787.02
Subtotal	\$156,585.54

SB408 CIS FOR AUGUST 2008 GL DATES

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

Revenue L Chg Type	Rate Sch	Amount w/o Rev Sen
200907 TAX09	01C	43.24
200907 TAX09	01R	246.73
200907 TAX09	02R	70,624.77
200907 TAX09	03C	28,974.10
200907 TAX09	03I	233.51
200907 TAX09	03R	332.90
200907 TAX09	31CSF	7,628.92
200907 TAX09	31CSI	
200907 TAX09	31ISF	1,058.42
200907 TAX09	31ISI	
200907 TAX09	31ITF	
200907 TAX09	312SF	
200907 TAX09	32BSF	
200907 TAX09	32BSI	
200907 TAX09	32CSF	
200907 TAX09	32CSI	
200907 TAX09	32CTF	
200907 TAX09	32CTI	
200907 TAX09	32ISF	2,073.71
200907 TAX09	32ISI	
200907 TAX09	32ITF	
200907 TAX09	32ITI	
200907 TAX09	32MSI	

111,216.30

TAX YEAR 2006 SB408 SURCHARGE

2009 SURCHARGE	\$6,440,088.00
June amortization	(\$6,213,990.85)
Billed to customers (w/o rev sen)	(111,216.30)
Interest	606.66
Subtotal	\$115,487.51

BHS@LD BHMDOC BHMSCH BHMAMT01

200907 SCR09		(6.61)
200907 SCR09	01C	(34.86)
200907 SCR09	01R	(142.18)
200907 SCR09	02R	(72,392.11)
200907 SCR09	03C	(42,995.07)
200907 SCR09	03I	(595.80)
200907 SCR09	03R	(466.83)
200907 SCR09	31CSF	(10,388.65)
200907 SCR09	31ISF	(2,056.75)
200907 SCR09	32ISF	(5,563.76)
		<u>(134,642.62)</u>

200907 TAX09	01C	43.24
200907 TAX09	01R	246.73
200907 TAX09	02R	70,624.77
200907 TAX09	03C	28,974.10
200907 TAX09	03I	233.51
200907 TAX09	03R	332.90
200907 TAX09	31CSF	7,628.92
200907 TAX09	31ISF	1,058.42
200907 TAX09	32ISF	2,073.71
200907 TAX09	32ITI	-
		<u>111,216.30</u>

200907 WOR09		(50.72)
200907 WOR09	01C	(335.56)
200907 WOR09	01R	(674.60)
200907 WOR09	02R	(270,516.66)
200907 WOR09	03C	(155,745.12)
200907 WOR09	03I	(1,695.45)
200907 WOR09	03R	(1,598.80)
200907 WOR09	31CSF	(50,485.90)
200907 WOR09	31ISF	(7,130.77)
200907 WOR09	32ISF	(10,496.77)
		<u>(498,730.35)</u>

200907 WWA09	C03	(6.94)
200907 WWA09	R02	(390.18)
200907 WWA09	R27	(140.25)
		<u>(537.37)</u>

0

(522,694.04)

Billed Rate Adj Spreadsheet as of 8/05/2009 4:45 AM
 Job: CNNBLRJRPC/CNNBLRJR

For Revenue Date: 07/2009

State	Rate Adj T	Rate Adj	Rate Adv	Rate Desc	Rate Scher	Revenue C	Revenue Code	Desc	Rate Adj T	Rate Schedule	Therms	Rate Adj	Amount
OR	ADJC	32SDC	OR Sales-Deferred	Commodity	32CTF	COM T	Commercial Transport	Service	21000		49159	223.65	
OR	ADJC	32SDC	OR Sales-Deferred	Commodity	32ITF	FRM T	Industrial Firm Transport		151583		3128596	1,614.36	
OR	ADJC	32SDC	OR Sales-Deferred	Commodity	32ITI	INT T	Industrial Interr Transport		206742		14533447	2,201.80	
												<u>4,039.81</u>	
WA	ADJC	SDC42	WA Sales-Deferred	Commodity	142TF	FRM T	Industrial Firm Transport		15547		249337	263.83	
WA	ADJC	SDC42	WA Sales-Deferred	Commodity	142TI	INT T	Industrial Interr Transport		57237		485676	971.31	
												<u>1,235.14</u>	