

NORTHWEST NATURAL GAS COMPANY

Date 31-Aug-09

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

PGA DEFERRAL

Scanned

Document Number

1003E 1704

Prepared:

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Company Code	Document Type	Document Date	Posting Date	Currency	Reference	Header Text
(4)	(2)	(8)	(8)	(3)	(16)	(25)
5000	SA	08312009 (MMDDYYYY)	08312009 (MMDDYYYY)	USD	JV28A	PGA Deferral 2008-09

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

Line No.	Account	Cost Center	Internal Order	Debit (S) Credit (H)	Debit Amount	Credit Amount	Detail Text	Quantity	Unit of Measure
	(6)	(5)	(12)	(1)	(10+2)	(10+2)	(50)	(9+3)	(3)
1	540200	84020	805-02890	S	4,271,989.00	-	OR WACOG PGA Activity		
2	191400			H	-	4,271,989.00	OR WACOG PGA Activity		
3	540200	84020	805-02890	S	23,213.00	-	Ore Storage PGA Timing		
4	191400			H	-	23,213.00	OR Storage PGA Adj		
5	540100	84020	805-02880	S	219,050.00	-	OR DEM PGA Activity		
6	191410			H	-	219,050.00	OR DEM PGA Activity		
7	411000	83010	419-06205	S	180,495.00	-	OR PGA Interest		
8	191400			H	-	158,191.00	OR WACOG Interest		
9	191410			H	-	18,814.00	OR DEM Incr. Interest		
10	191450			H	-	3,490.00	OR DEM Coll. Interest		
11	540100	84020	805-02885	H	-	111,739.31	OR DEM DEF Collected		
12	191450			S	111,739.31	-	OR DEM DEF Collected		
13	540200	84020	805-02950	S	585,509.00	-	WA WACOG PGA Activity		
14	191420			H	-	585,509.00	WA WACOG PGA Activity		
15	540100	84020	805-02940	H	-	407,122.28	WA DEM PGA Activity		
16	191430			S	407,122.28	-	WA DEM PGA Activity		
17	411000	83010	419-06210	S	10,107.00	-	WA PGA Interest		
18	191420			H	-	7,706.00	WA WACOG Interest		
19	191430			H	-	2,401.00	WA DEM Interest		
20	191432			H	-	-	WA DEM Interest		
21	540200	84020	805-02890	H	-	-	Ore Hedge PGA Adj.		
22	191400			H	-	-	Ore Hedge PGA Adj.		
				Total	<u>5,809,224.59</u>	<u>5,809,224.59</u>			

Prepared by _____
Date _____

Approved by _____
Date _____

September 3, 2009	NORTHWEST NATURAL GAS COMPANY													Reference
Page 3 OR	ACCOUNT 191.400 OREGON 12/08 - 11/09 WACOG													See *
	Nov-08	Dec-08	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	Balance	
Begin 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)	(19,879,509)	(24,332,902)	(24,332,902)		
Nov: Accrual	1,638,303												1,638,303	Oct 05 Tab 3
Bal. Before Int.	1,638,303												1,638,303	
Int. Rate	0.08618	5,883											5,883	
Ending Balance		1,644,186											1,644,186	
Dec: Accrual		(2,868,130)											(2,868,130)	Nov 05 Tab 4
Bal. Before Int.		(1,223,944)											(1,223,944)	
Int. Rate	0.08618	1,509											1,509	
Ending Balance		(1,222,435)											(1,222,435)	
Jan: Accrual			(9,395,674)										(9,395,674)	Dec 05 Tab 5
Bal. Before Int.			(10,618,109)										(10,618,109)	
Int. Rate	0.08618		(42,517)										(42,517)	
Ending Balance			(10,660,626)										(10,660,626)	
Feb: Accrual				(10,618,328)									(10,618,328)	Jan 05 Tab 6
Bal. Before Int.				(21,278,954)									(21,278,954)	
Int. Rate	0.08618			(114,690)									(114,690)	
Ending Balance				(21,393,644)									(21,393,644)	
Mar: Accrual					(9,291,481)								(9,291,481)	Feb 05 Tab 7
Bal. Before Int.					(30,685,125)								(30,685,125)	
Int. Rate	0.08618				(187,006)								(187,006)	
Ending Balance					(30,872,131)								(30,872,131)	
Apr: Accrual						(7,589,016)							(7,589,016)	Mar 05 Tab 8
Bal. Before Int.						(38,461,147)							(38,461,147)	
Int. Rate	0.08618					(248,964)							(248,964)	
Ending Balance						(38,710,111)							(38,710,111)	
May: Accrual							(3,647,513)						(3,647,513)	Apr 05 Tab 9
Bal. Before Int.							(42,357,624)						(42,357,624)	
Int. Rate	0.08618						(291,101)						(291,101)	
Ending Balance							(42,648,725)						(42,648,725)	
Jun: Accrual								(3,704,048)					(3,704,048)	May 05 Tab 10
Bal. Before Int.								(15,480,642)					(15,480,642)	
Int. Rate	0.08618							(97,876)					(97,876)	
Ending Balance								(15,578,518)					(15,578,518)	
Jul: Accrual									(4,174,123)				(4,174,123)	Jun 05 Tab 11
Bal. Before Int.									(19,752,641)				(19,752,641)	
Int. Rate	0.08618								(126,868)				(126,868)	
Ending Balance									(19,879,509)				(19,879,509)	
Aug: Accrual										(4,295,202)			(4,295,202)	Jul 05 Tab 12
Bal. Before Int.										(24,174,711)			(24,174,711)	
Int. Rate	0.08618									(158,191)			(158,191)	
Ending Balance										(24,332,902)			(24,332,902)	
Spt: Accrual														Aug 05 Tab 13
Bal. Before Int.											(24,332,902)		(24,332,902)	
Int. Rate	0													
Ending Balance											(24,332,902)		(24,332,902)	
Oct: Accrual														Sep 05 Tab 14
Bal. Before Int.												(24,332,902)	(24,332,902)	
Int. Rate	0													
Ending Balance												(24,332,902)	(24,332,902)	
Entry JV-28A	5,883	1,509	(42,517)	(114,690)	(187,006)	(248,964)	(291,101)	(97,876)	(126,868)	(158,191)			(1,259,821)	
Previously Book	5,883	1,509	(42,517)	(114,690)	(187,006)	(248,964)	(291,101)	(97,876)	(126,868)					
Net to Record										(158,191)				
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)	(4,295,202)			(53,945,212)	
Entry 191400													(158,191)	
Entry 419-06205													158,191	

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

September 3, 2009	NORTHWEST NATURAL GAS COMPANY													Reference
Page 1 OR	ACCOUNT 191.410 OREGON DEMAN D 10/08 to 9/09													See *
	Nov-08	Dec-08	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	Balance	
Beg. Balance		(82,783)	(649,577)	(1,170,627)	(1,420,427)	(1,717,756)	(1,956,439)	(2,222,744)	(2,220,607)	(2,510,235)	(2,748,099)	(2,748,099)		
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									(272,701)				(272,701)	Jun 05 Tab 11
Bal. Before Int.									(2,493,308)				(2,493,308)	
Int. Rate	0.08618								(16,927)				(16,927)	
Ending Balance									(2,510,235)				(2,510,235)	
Aug: Accrual										(219,050)			(219,050)	Jul 05 Tab 12
Bal. Before Int.										(2,729,285)			(2,729,285)	
Int. Rate	0.08618									(18,814)			(18,814)	
Ending Balance										(2,748,099)			(2,748,099)	
Spt: Accrual														Aug 05 Tab 13
Bal. Before Int.											(2,748,099)		(2,748,099)	
Int. Rate	0													
Ending Balance											(2,748,099)		(2,748,099)	
Oct: Accrual														Sep 05 Tab 14
Bal. Before Int.												(2,748,099)	(2,748,099)	
Int. Rate	0													
Ending Balance												(2,748,099)	(2,748,099)	
Entry JV-28A		(296)	(2,620)	(6,513)	(9,271)	(11,228)	(13,146)	(14,953)	(15,898)	(16,927)	(18,814)			(109,666)
Previously Book		(296)	(2,620)	(6,513)	(9,271)	(11,228)	(13,146)	(14,953)	(15,898)	(16,927)				
Net to Record											(18,814)			
Monthly Deferral		(82,487)	(564,174)	(514,537)	(240,529)	(286,101)	(225,537)	(251,352)	18,035	(272,701)	(219,050)			(2,638,433)
Entry 191410														(18,814)
Entry 419-06205														18,814

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

September 3, 2009	NORTHWEST NATURAL GAS COMPANY													Reference
Page 2 OR	ACCOUNT 191.450 OREGON 10/08 - 9/09 OR Demand Accrual Vol.													See *
	Nov-08	Dec-08	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	Balance	
Beg. Balance		1,164,189	47,837	(653,478)	(757,872)	(1,762,390)	(1,785,991)	(971,377)	(681,704)	(541,853)	(433,604)	(433,604)		
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									144,230				144,230	Jun 05 Tab 11
Bal. Before Int.									(537,475)				(537,475)	
Int. Rate	0.08618								(4,378)				(4,378)	
Ending Balance									(541,853)				(541,853)	
Aug: Accrual										111,739			111,739	Jul 05 Tab 12
Bal. Before Int.										(430,114)			(430,114)	
Int. Rate	0.08618									(3,490)			(3,490)	
Ending Balance										(433,604)			(433,604)	
Spt: Accrual														Aug 05 Tab 13
Bal. Before Int.											(433,604)		(433,604)	
Int. Rate	0													
Ending Balance											(433,604)		(433,604)	
Oct: Accrual														Sep 05 Tab 14
Bal. Before Int.												(433,604)	(433,604)	
Int. Rate	0													
Ending Balance												(433,604)	(433,604)	
Entry JV-28A	4,165	4,337	(2,167)	(5,050)	(9,017)	(12,696)	(9,866)	(5,915)	(4,378)	(3,490)			(44,077)	
Previously Book	4,165	4,337	(2,167)	(5,050)	(9,017)	(12,696)	(9,866)	(5,915)	(4,378)					
Net to Record										(3,490)				
Monthly Deferral	1,160,024	(1,120,690)	(699,148)	(99,344)	(995,501)	(10,904)	824,480	295,587	144,230	111,739			(389,527)	
Entry 191450													(3,490)	
Entry 419-06205													3,490	

* 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	2,170,210.39	2,234,140.69	-	-
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)	(111,739.31)	-	-
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	\$ -	\$ -	\$ -	\$ (111,739.31)	\$ -	\$ -
6 Entry 191450.....	111,739.31											
7 Entry 805-02885.....	(111,739.31)											
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	7,842,183	7,707,426	-4,846,110	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	7,209,315	7,430,630	-4,429,149	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	2,557,482	-964,259	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	17,302,281	17,695,538	-10,239,518	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	1,565,183	1,390,104	-	-
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	1,129,602	1,182,742	-	-
21 32CSF - 32SF A C	345,498	345,888	401,612	414,293	390,893	359,359	332,443	306,992	306,648	309,540	-	-
22 32ISF - 32SF A C	772,450	876,390	947,346	823,758	940,643	671,643	664,965	633,278	595,933	607,910	-	-
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	3,490,296	-	-
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	14,205,242	(10,239,518)	-
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	\$ 1,612,383.26	\$ 1,671,246.71	\$ -	\$ -
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	\$ 258,998.33	-	-
28 31ISF - 31SF A C	\$ 166,097.52	\$ 166,276.55	\$ 163,897.35	\$ 162,645.39	\$ 171,526.34	\$ 149,067.74	\$ 148,489.38	\$ 146,305.80	\$ 143,423.31	\$ 145,507.71	-	-
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	\$ 32,373.66	\$ 32,482.26	-	-
30 32ISF - 32SF A C	\$ 85,737.89	\$ 89,456.63	\$ 91,163.16	\$ 92,952.55	\$ 87,544.27	\$ 71,538.44	\$ 72,514.03	\$ 72,524.89	\$ 72,519.46	\$ 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)	\$ (125,919.20)	\$ -	\$ -
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)	\$ (69,474.50)	\$ -	\$ -
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	\$ 129,295.54	-	-
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	\$ 72,063.34	-	-
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	\$ 515,472.95	\$ -	\$ -
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	\$ 555.01	-	-
37 31ISi - 31SIV	\$ 269.57	\$ 122.34	\$ 217.89	\$ 384.77	\$ 290.29	\$ 234.01	\$ 184.44	\$ 215.70	\$ 187.53	\$ 184.31	-	-
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	\$ 24,694.53	\$ 26,018.16	-	-
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	\$ 40,934.85	\$ 40,639.30	-	-
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	\$ 66,319.69	\$ 67,396.78	\$ -	\$ -
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)	\$ -	\$ (3,219.89)	\$ -	\$ -
43 Prior Mo Manual Adjustments Ind Int	\$ -	\$ -	\$ (22,436.46)	\$ -	\$ (560.03)	\$ -	\$ -	\$ (1,907.66)	\$ -	\$ (22.00)	\$ -	\$ -
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	\$ -	\$ 3,219.89	\$ -	\$ -	\$ -
46 Unbilled Manual Adjustments Ind Int	\$ -	\$ 22,436.46	\$ -	\$ 560.03	\$ -	\$ -	\$ 1,907.66	\$ -	\$ 22.00	\$ -	\$ -	\$ -
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	\$ 574,410.36	\$ 579,627.84	\$ -	\$ -
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)	\$ (16,583.23)	\$ (16,733.86)	\$ -	\$ -
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	\$ 2,170,210.39	\$ 2,234,140.69	\$ -	\$ -
R:\Gas Accounting\JV28A Cost of Gas Deferral OR & WA\2009 PGA Activity\OR & WA PGA 08-09 Deferrals 2008-09.xls\Embedded Commodity Detail Tab 4												

September 3, 2009		NORTHWEST NATURAL GAS COMPANY												
Page 2 WA		ACCOUNT 191.430 WASHINGTON 10/08 - 9/09 DEMAND												
		Nov-08	Dec-08	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	Balance
Beg. Balance			(1,704)	(61,817)	(116,857)	(142,918)	(2,186,176)	(2,129,223)	(1,878,615)	(1,490,774)	(1,090,190)	(685,468)	(685,468)	
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							63,004							63,004
Bal. Before Int.							(2,123,172)							(2,123,172)
Int. Rate	0.0337						(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	0.0337							(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	0.0337								(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	0.0325								(3,490)					(3,490)
Ending Balance									(1,090,190)					(1,090,190)
Aug: Accrual										407,122				407,122
Bal. Before Int.										(683,067)				(683,067)
Int. Rate	0.0325									(2,401)				(2,401)
Ending Balance										(685,468)				(685,468)
Spt: Accrual														
Bal. Before Int.												(685,468)		(685,468)
Int. Rate	0													
Ending Balance												(685,468)		(685,468)
Oct: Accrual														
Bal. Before Int.													(685,468)	(685,468)
Int. Rate	0													
Ending Balance													(685,468)	(685,468)
Entry JV-28A		(4)	(132)	(336)	(488)	(596)	(6,051)	(5,620)	(4,725)	(3,490)	(2,401)			(23,843)
Previously Book		(4)	(132)	(336)	(488)	(596)	(3,250)	(5,610)	(4,714)	(6,312)				
Net to Record							(2,801)	(10)	(11)	2,822	(2,401)			
Monthly Deferral		(1,700)	(59,981)	(54,704)	(25,572)	(30,417)	63,004	256,228	392,566	404,074	407,122			1,350,620
Entry 191430														(2,401)
Entry 419-06210														2,401

Now includes the netting of ending balance 191432 trf to 191430

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	1,982,413.83	1,103,440.51	922,632.81	906,778.63	-	-
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	960,261.77	-	-
53 Industrial Firm	560,101.24	498,416.54	377,987.59	392,098.86	424,588.84	284,852.17	323,968.84	271,348.73	272,985.22	301,091.78	-	-
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	65,353.54	-	-
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	\$ 2,169,561.31	\$ 2,233,485.71	\$ -	\$ -
	-1,210	-740	-738	-756	-763	-811	-450	-708	-649	-655	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\WAPGA Tab 17														
	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	8,692,844	8,291,938			
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	7,267,526	6,821,165			
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	1,520,425			
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	16,633,528	-	-	
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	5,490,364	-	
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	4,882,876	-	
Industrial Firm	1,286,582	1,936,756	1,967,833	2,284,083	1,549,810	1,347,001	1,228,192	785,028	918,691	862,658	853,417	1,001,896	-	
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	11,375,136	-	
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	5,490,364			
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	4,882,876			
Industrial Firm	1,936,756	1,967,833	2,284,083	1,549,810	1,347,001	1,228,192	785,028	918,691	862,658	853,417	1,001,896			
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	11,375,136	-	-	
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	9,879,624	8,297,859			
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	8,697,783	7,587,047			
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	2,564,128			
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	5,118,386			
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	25,947,465	23,567,420	-	-	
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	8,778,489	(5,490,364)	-	
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	8,105,903	(4,882,876)	-	
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	2,712,607	(1,001,896)	-	
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	5,118,386	-	-	
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	24,181,965	24,715,385	(11,375,136)	-	
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	\$ 40,228,583	\$ 26,660,468	\$ 17,206,985	\$ 13,979,725	\$ 14,258,809	\$ -	\$ -	
System WACOG Per Therm Sold:		0.85984	0.79682	0.72123	0.68058	0.69169	0.65428	0.68924	0.63046	0.57811	0.57692	0	0	

NORTHWEST NATURAL GAS COMPANY

Date 31-Aug-09

Journal Entry Voucher No. JV 29

AMORT RATE ITEMS

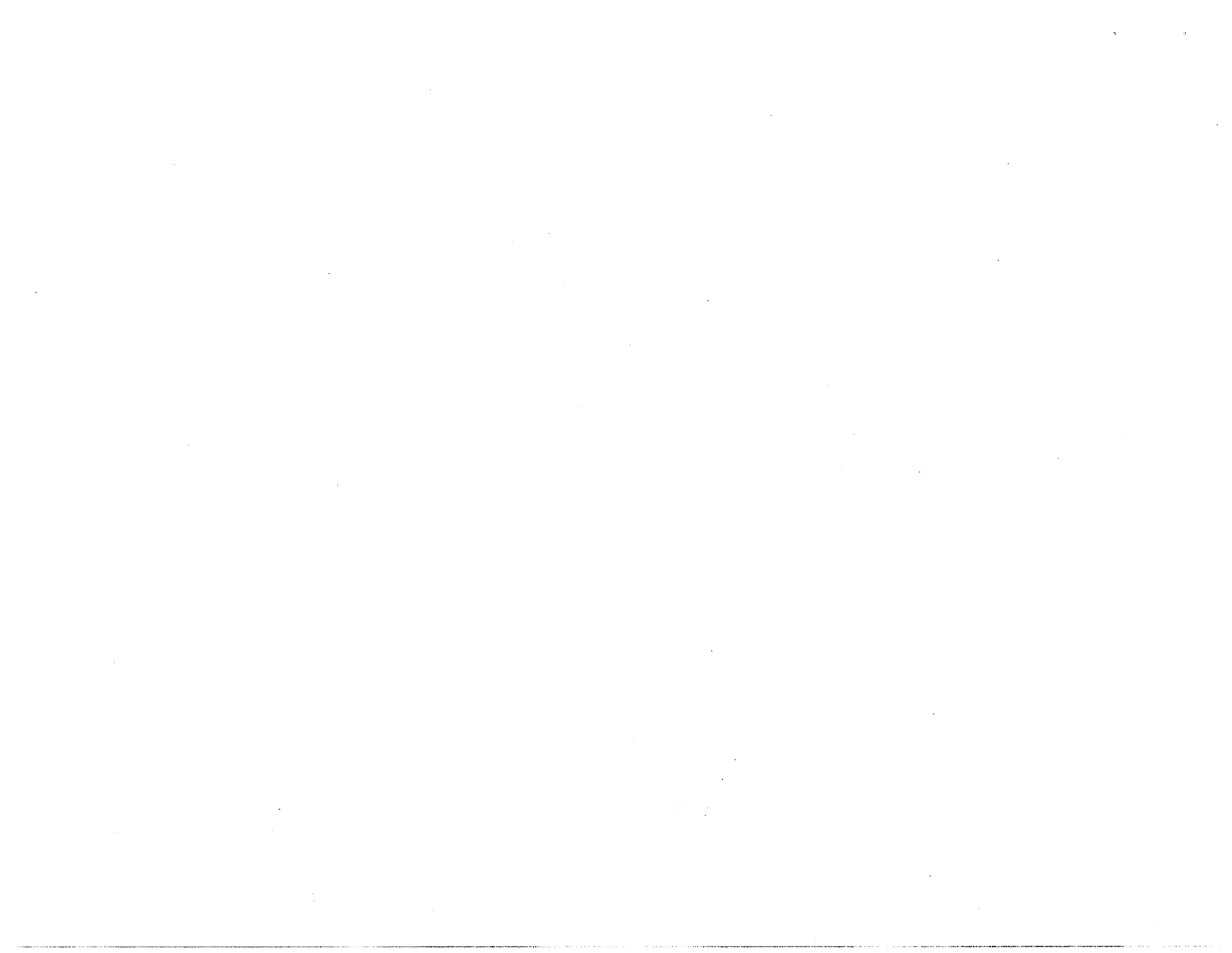
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Document Number # 10035/309

Prepared: J. Buson 9/3/09

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	8312009	8312009	USD	JV29	AMORTIZATION
		(MMDDYYYY)	(MMDDYYYY)			

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(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	332.47	-	AMORT 186231		
2	186231			H	-	332.47	C/M AMORT		
3	411000	83010	419-06205	H	-	14.54	C/M INTEREST		
4	186231			S	14.54	-	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	-	97,847.88	AMORT 186271		
30	186271			S	97,847.88	-	C/M AMORT		
31	411000	83010	419-06205	S	1,249.55	-	C/M INTEREST		
32	186271			H	-	1,249.55	C/M INT 186271		
33	402000	81199	495-06064	S	15,088.33	-	AMORT 186277		
34	186277			H	-	15,088.33	C/M AMORT		
35	411000	83010	419-06205	H	-	216.95	C/M INTEREST		
36	186277			S	216.95	-	C/M INT 186277		
37	402000	81199	495-06233	S	1,015.77	-	AMORT 186286		

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	8312009	8312009	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)
38	186286			H	-	1,015.77	C/M AMORT		
39	411000	83010	419-06205	H	-	11.68	C/M INTEREST		
40	186286			S	11.68	-	C/M INT 186286		
41	402000	81199	495-06233	S	2,296.12	-	AMORT 186288		
42	186288			H	-	2,296.12	C/M AMORT		
43	411000	83010	419-06205	H	-	23.18	C/M INT 186288		
44	186288			S	23.18	-	C/M INTEREST		
45	191401			H	-	225,695.69	C/M AMORT		
46	541000	84020	805-02650	S	225,695.69	-	AMORT 191401		
47	191401			S	4,327.42	-	C/M INT 191401		
48	411000	83010	419-06205	H	-	4,327.42	C/M INTEREST		
49	540700	84020	805-02650	H	-	393,829.55	AMORT 191411		
50	191411			S	393,829.55	-	C/M AMORT		
51	411000	83010	419-06205	S	6,713.68	-	C/M INTEREST		
52	191411			H	-	6,713.68	C/M INTEREST 191411		
53	540700	84020	805-02650	H	-	18,743.28	AMORT 19031		
54	191031			S	18,743.28	-	C/M AMORT		
55	411000	83010	419-06205	H	-	-	C/M INTEREST		
56	191031			H	-	-	C/M INTEREST 19031		
57	186311			S	3,054.00	-	WA FURN PROG		
58	504200	11529	908-07399	H	-	3,054.00	WA FURN PROG 186311		
59	186311			S	134.39	-	INT - WA FURN PROG		
60	411000	83010	419-06210	H	-	134.39	INT - WA FURN PROG		
61	186312			S	3,770.47	-	WEATH DEFERRAL		
62	504200	11529	908-07209	H	-	3,770.47	DEFERRED WX 186312		
63	186312			H	-	-	INT - DEF WX		
64	411000	83010	419-06210	H	-	-	INT - DEF WX 186312		
65	402000	82299	495-06080	S	5,655.84	-	C/M AMORT 186316		
66	186316			H	-	5,655.84	C/M AMORT		
67	411000	83010	419-06210	H	-	117.57	C/M INTEREST 186316		
68	186316			S	117.57	-	C/M INTEREST		
69	402000	81199	495-06374	S	2,099.95	-	C/M AMORT 186259		
70	186259			H	-	2,099.95	C/M AMORT		
71	411000	83010	419-06205	H	-	136.06	C/M INTEREST		
72	186259			S	136.06	-	C/M INT 186259		
73	402000	81199	495-06374	S	1,244.33	-	C/M AMORT 186292		
74	186292			H	-	1,244.33	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	8312009	8312009	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)
75	411000	83010	419-06205	H	-	82.87	C/M INTEREST		
76	186292			S	82.87	-	C/M INT 186292		
77	191421			H	-	37,282.91	C/M AMORT 191421		
78	541000	84020	805-02655	S	37,282.91	-	C/M AMORT		
79	411000	83010	419-06210	H	-	789.56	C/M INTEREST		
80	191421			S	789.56	-	C/M INT 191421		
81	191431			S	27,538.92	-	C/M AMORT		
82	540700	84020	805-02655	H	-	27,538.92	C/M AMORT 191431		
83	411000	83010	419-06210	S	719.66	-	C/M INT 191431		
84	191431			H	-	719.66	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	66.59	-	SB408 PAYMENT 8/09		check signs here!
94	186400			H	-	66.59	SB408 PAYMENT 8/09		
95	411000	83010	419-06205	H	-	804.41	SB408 INT 8/09		
96	186400			S	804.41	-	SB408 INT 8/09		
97	186301			S	76.30	-	OR STOR CREDIT 8/09		
98	402000	81199	495-02225	H	-	76.30	OR STOR CREDIT 8/09		
99	411000	83010	419-06205	S	1,019.79	-	OR STOR CREDIT INT 8/09		
100	186301			H	-	1,019.79	OR STOR CREDIT INT 8/09		
101	186360			H	-	117.62	C/M INTEREST 186360		
102	411000	81199	495-06516	S	117.62	-	C/M INTEREST 186360		
103	186360			S	6,780.37	-	C/M AMORT 186360		
104	402000	81199	495-06516	H	-	6,780.37	C/M AMORT 186360		
105	186365			H	-	113.68	C/M INTEREST 186365		
106	411000	82299	419-06210	S	113.68	-	C/M INTEREST 186365		
107	186365			S	5,246.46	-	C/M AMORT 186365		
108	402000	82299	495-06516	H	-	5,246.46	C/M AMORT 186365		
109	186310			H	-	-	WA ENERGY EFFICIENCY		
110	504200	11529	908-07399	H	-	-	WA ENG EFFICIENCY 186310		
111	186310			S	66.97	-	INT - WA ENERGY EFF		

Northwest Natural Gas Company SAP Journal Entry

Company Code	Document Type	Document Date	Posting Date	Currency	Reference	Header Text
(4)	(2)	(8)	(8)	(3)	(16)	(25)
5000	SA	8312009	8312009	USD	JV29	AMORTIZATION
		(MDDYYYY)	(MDDYYYY)			

(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	-	66.97	INT - WA ENERGY EFF		
113	186232			S	2,732.06	-	C/M INTEREST 186232		
114	411000	81199	419-06205	H	-	2,732.06	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
117	186234			S	286.91	-	C/M INTEREST 186234		begin to amortize in Nov.
118	411000	82299	419-06210	H	-	286.91	C/M INTEREST 186234		
119	186234			H	-	-	C/M AMORT 186234		WA GREAT program - will
120	402000	82299	495-06XXX	H	-	-	C/M AMORT 186234		begin to amortize in Nov.
Total					867,343.78	867,343.78			

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	Nov-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	18,925,904	16,623,627	0	0	25,547,536
186.231	Beginning Balance	14,808	14,420	12,901	10,733	8,841	7,146	5,866	5,074	4,616	4,253	3,935	3,949	3,963
186.231	Trf fr 186278													
186.231	Amortization	A	(388)	(1,567)	(2,210)	(1,927)	(1,723)	(1,304)	(811)	(476)	(379)	(332)	0	(511)
186.231	Prior Month Adjustment													
186.231	Interest @ 4.27%	A	(1)	49	42	35	28	23	19	17	16	15	14	13
186.231	Ending Balance		14,420	12,901	10,733	8,841	7,146	5,866	5,074	4,616	4,253	3,935	3,949	3,465
	Rate	(0.00002)												
OREGON 186 AMORTIZATION ACCOUNTS														
186.243 SMPR 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	30,377	23,104	0	0	32,051
1C	0.00000	6,357	22,969	35,687	28,086	26,055	13,663	10,233	6,195	5,491	4,280	0	0	6,248
2	0.00000	10,073,724	46,559,265	67,026,937	58,224,806	51,430,503	38,427,621	22,706,076	11,812,683	8,662,486	7,232,375	0	0	15,039,486
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	5,043,828	4,375,150	0	0	6,413,732
3I	0.00000	159,874	444,988	527,011	469,758	414,854	315,266	239,515	178,122	190,567	240,638	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	2,020,040	1,845,336	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	1,711,795	1,580,075	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	0
186.243	Accum/Transfer													
186.243	Amortization	B	0	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	0
186.243	Interest adj													
186.243	Ending Balance	0	0	0	0	0	0	0	0	0	0	0	0	0
186.251 AMORTIZATION OF YEAR 2006 COSTS														
% margin to rs														
1R	0.00000	18,017	83,510	122,964	103,366	94,495	73,263	46,391	35,336	30,377	23,104	0	0	32,051
1C	0.00000	6,357	22,969	35,687	28,086	26,055	13,663	10,233	6,195	5,491	4,280	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	8,662,486	7,232,375	0	0	15,040,990
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	5,043,828	4,375,150	0	0	6,413,732
3I	0.00000	159,874	444,988	527,011	469,758	414,854	315,266	239,515	178,122	190,567	240,638	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	2,020,040	1,845,336	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	1,711,795	1,580,075	0	0	2,124,728
32 Block 1 sales	0.00000	2,106,531	1,797,324	2,274,828	2,263,434	2,085,037	2,006,499	1,917,918	1,769,131	1,673,557	1,685,479	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	2,615,411	2,668,340	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	2,111,776	1,842,201	1,591,036	1,578,248	1,647,256	0	0	136
Amortize & Accure Int NO														
186.251	Beginning Balance	0	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	0
186.251	Prior Month Adjustment													
186.251	Interest @ 8.618%	C	0	0	0	0	0	0	0	0	0	0	0	0
186.251	Ending Balance	0	0	0	0	0	0	0	0	0	0	0	0	0
186.254 FISHGARDEN BLOCK REFUND														
% margin to rs														
1R, 1C, 2, 3	0.00000	14,406,991	66,075,168	96,019,867	83,403,778	73,387,813	54,956,593	32,804,526	18,172,875	13,932,749	11,875,547	0	0	21,733,819
Amortize & Accure Int NO														
186.254	Beginning Balance	0	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	0
186.254	Interest @ 8.618%	D	0	0	0	0	0	0	0	0	0	0	0	0
186.254	Ending Balance	0	0	0	0	0	0	0	0	0	0	0	0	0
186.267 AMORTIZATION GOOS 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	30,377	23,104	0	0	32,051
1C	0.00000	6,357	22,969	35,687	28,086	26,055	13,663	10,233	6,195	5,491	4,280	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	8,662,486	7,232,375	0	0	15,040,990
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	5,043,828	4,375,150	0	0	6,413,732
3I	0.00000	159,874	444,988	527,011	469,758	414,854	315,266	239,515	178,122	190,567	240,638	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	1,631,646	1,457,120	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	875,975	682,287	0	0	1,386,362
31 Block 1 - Industrial	0.00000	196,731	495,857	493,596	477,383	498,071	480,591	456,521	420,488	388,304	388,207	0	0	309,236
31 Block 2 - Industrial	0.00000	500,851	1,549,252	1,697,125	1,597,240	1,591,405	1,273,508	996,427	830,148	835,820	897,788	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	2,735,764	2,747,624	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	3,507,080	3,594,608	0	0	101,743
32 Block 3	0.00000	2,282,424	2,473,379	2,937,145	2,679,894	2,728,106	2,358,192	2,032,181	2,051,298	1,902,738	1,988,742	0	0	60,464
32 Block 4	0.00000	4,689,351	4,388,835	5,962,869	4,973,160	5,199,962	4,346,410	3,899,317	4,050,492	3,971,190	4,099,966	0	0	13,586
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	5,304,881	5,618,435	0	0	0
32 Block 6	0.00000	8,601,448	10,692,201	9,296,249	6,446,975	7,222,861	7,588,131	7,154,835	5,352,728	6,449,489	6,420,652	0	0	0
Amortize & Accure Int NO														
186.267	Beginning Balance	0	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	0
186.267	Interest @ 8.618%	E	0	0	0	0	0	0	0	0	0	0	0	0
186.267	Ending Balance	0	0	0	0	0	0	0	0	0	0	0	0	0
186.269 AMORTIZATION WEST LINN DEFERRAL														
Increment = \$ 00010 therm collection from RS 1, 2, and 3														

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

Reference	NEW prorated											Oct-09	Nov-09	OLD prorated	
	Nov-08	Dec-08	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09				
Rate Schedule 1, 2, and 3															
0.00000	14,406,991	66,075,168	96,019,867	83,403,778	73,387,813	54,956,593	32,804,526	18,172,875	13,932,749	11,875,547	0	0	0	21,733,819	
Amortize & Accure Int NO															
186.269	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
186.269	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
186.269	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
186.269	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
186.269	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
186.269	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
186.274 AMORTIZATION OF PARKING, OG, AND VANC PROP															
RATE SCHEDULE SPECIFIC INCREMENTS - GIVEBACK 1004 TO 1005															
0.00000	24,374	106,479	158,651	131,451	120,550	86,926	56,624	41,532	35,868	27,384	0	0	0	38,299	
0.00000	14,382,618	65,968,689	95,861,216	83,272,327	73,267,263	54,869,667	32,747,902	18,131,343	13,896,881	11,848,162	0	0	0	21,695,570	
0.00000	6,059,313	12,122,245	14,924,930	13,938,726	13,267,484	11,384,826	9,079,812	7,156,925	6,437,716	6,145,195	0	0	0	3,808,454	
Amortize & Accure Int NO															
186.274	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
186.274	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
186.274	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
186.274	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
186.274	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
186.271 COMMERCIAL AMORTIZATION OR DECOUPLING															
Increment = \$ 00218therm collection from RS 1C, 3C, and 31C															
0.01501	6,451,933	26,435,193	37,935,838	33,155,594	29,573,304	22,709,925	14,495,824	9,224,452	7,556,940	6,518,846	0	0	0	9,140,132	
186.271	(3,652,691)	(3,077,626)	(2,691,079)	(2,130,224)	(1,639,254)	(1,200,402)	(863,191)	(648,293)	(511,894)	(400,084)	(303,486)	(304,566)	(304,566)	(305,649)	
186.271	(2,799,411)	0	0	0	0	0	0	0	0	0	0	0	0	0	
186.271	96,844	396,792	569,417	497,665	443,895	340,876	217,582	138,459	113,430	97,848	0	0	0	137,193	
186.271	(9,789)	(10,245)	(8,563)	(6,695)	(5,043)	(3,665)	(2,684)	(2,061)	(1,620)	(1,250)	(1,080)	(1,084)	(1,084)	(844)	
186.271	(3,077,626)	(2,691,079)	(2,130,224)	(1,639,254)	(1,200,402)	(863,191)	(648,293)	(511,894)	(400,084)	(303,486)	(304,566)	(304,566)	(305,649)	(169,300)	
186.277 RESIDENTIAL AMORTIZATION OR DECOUPLING															
Increment = \$ 01279therm collection from RS 1R, 2, and 19															
(0.00208)	10,091,741	46,642,775	67,149,900	58,326,172	51,524,998	38,500,884	22,752,467	11,848,019	8,691,488	7,254,003	0	0	0	15,071,537	
186.277	(1,383,248)	695,371	600,656	462,873	342,985	236,843	157,462	110,613	86,318	68,515	53,644	53,835	53,835	54,026	
186.277	2,092,202	(97,017)	(139,672)	(121,318)	(107,172)	(80,082)	(47,325)	(24,644)	(18,078)	(15,088)	0	0	0	(31,349)	
186.277	(20,991)	(97,017)	(139,672)	(121,318)	(107,172)	(80,082)	(47,325)	(24,644)	(18,078)	(15,088)	0	0	0	(31,349)	
186.277	7,407	2,302	1,889	1,431	1,030	700	476	350	275	217	191	192	192	136	
186.277	695,371	600,656	462,873	342,985	236,843	157,462	110,613	86,318	68,515	53,644	53,835	54,026	54,026	22,814	
186.286 AMORTIZATION CUR INTERVENER FUNDING															
Increment = \$ 00018therm collection from RS 1R and 2															
(0.00014)	10,091,741	46,644,302	67,151,458	58,327,724	51,526,690	38,502,270	22,753,871	11,849,397	8,692,863	7,255,479	0	0	0	15,073,041	
186.286	(11,666)	46,006	38,628	30,351	22,279	15,131	9,785	6,629	4,991	3,768	2,785	2,795	2,795	2,805	
186.286	58,878	0	0	0	0	0	0	0	0	0	0	0	0	0	
186.286	(1,413)	(6,530)	(8,401)	(8,166)	(7,214)	(5,390)	(3,186)	(1,659)	(1,217)	(1,016)	0	0	0	(2,110)	
186.286	207	152	124	93	66	44	29	21	16	12	10	10	10	6	
186.286	46,006	38,628	30,351	22,279	15,131	9,785	6,629	4,991	3,789	2,785	2,795	2,805	2,805	701	
Amortize & Accure Int Yes															
186.288 AMORTIZATION MATCHING FUND INTERVENER FUNDING															
giveback to RS 31, 311, and 32															
(0.00009)	28,426,165	32,107,435	34,507,064	29,310,731	30,070,724	27,702,399	25,504,039	24,304,401	24,818,935	25,512,443	0	0	0	1,524,192	
186.288	(1,032)	27,726	24,930	21,907	19,343	16,700	14,262	12,013	9,865	7,662	5,389	5,409	5,409	5,428	
186.288	31,210	0	0	0	0	0	0	0	0	0	0	0	0	0	
186.288	(2,558)	(2,890)	(3,106)	(2,638)	(2,706)	(2,493)	(2,295)	(2,187)	(2,234)	(2,296)	0	0	0	(137)	
186.288	107	94	83	73	64	55	47	39	31	23	19	19	19	19	
186.288	27,726	24,930	21,907	19,343	16,700	14,262	12,013	9,865	7,662	5,389	5,409	5,428	5,428	5,310	
186.289 AMORTIZATION OREGON TAX KICKER															
5% margin to rs															
(0.00022)	18,017	83,510	122,964	103,366	94,495	73,263	46,391	35,336	30,377	23,104	0	0	0	32,051	
(0.00016)	6,357	22,969	35,687	28,086	26,055	13,663	10,233	6,195	5,491	4,280	0	0	0	6,248	
(0.00015)	10,073,724	46,560,792	67,028,495	58,224,358	51,432,195	38,429,007	22,707,480	11,814,051	8,662,486	7,232,375	0	0	0	15,040,990	
(0.00010)	4,149,020	18,962,909	28,305,710	24,578,211	21,420,214	16,125,395	9,800,907	6,139,171	5,043,828	4,375,150	0	0	0	6,413,732	
(0.00009)	159,874	444,988	527,011	469,578	414,854	315,266	239,515	178,122	190,567	240,638	0	0	0	0	
(0.00007)	925,155	2,326,321	2,342,861	2,336,278	2,351,942	2,342,375	2,244,212	1,895,847	1,610,239	1,436,978	0	0	0	240,797	
(0.00007)	1,227,224	4,930,116	7,032,518	5,997,375	5,580,246	4,085,556	2,340,616	1,122,471	849,477	651,131	0	0	0	1,333,789	
(0.00006)	0	0	0	0	0	0	0	0	0	0	0	0	0	1,386,362	
(0.00006)	0	0	0	0	0	0	0	0	0	0	0	0	0	309,236	
(0.00005)	25,203	31,533	34,079	37,471	35,349	32,790	30,540	21,911	21,407	20,151	0	0	0	738,367	
(0.00005)	118,975	161,346	184,982	178,174	159,497	110,146	69,315	38,857	26,498	31,156	0	0	0	60,020	
(0.00006)	184,810	491,857	479,596	473,383	494,071	476,591	452,521	415,588	386,365	386,195	0	0	0	101,743	
(0.00005)	476,368	1,519,439	1,668,303	1,574,831	1,559,240	1,260,832	990,700	823,080	835,820	896,953	0	0	0	60,464	
(0.00006)	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	2,029	2,012	0	0	0	13,585	
(0.00005)	15,696	29,813	28,822	22,409	22,165	12,678	4,727	7,066	0	835	0	0	0	0	
(0.00008)	9,921	0	0	0	0	0	0	0	0	0	0	0	0	0	
(0.00008)	8,787	0	0	0	0	0	0	0	0	0	0	0	0	0	
(0.00004)	388,036	388,378	406,128	429,129	420,684	417,910	396,468	293,281	268,535	279,211	0	0	0	0	
(0.00003)	451,269	581,908	588,230	561,785	613,455	491,304	273,141	167,748	156,018	159,951	0	0	0	0	
(0.00002)	75,704	339,062	315,373	218,886	254,312	86,676	37,879	36,528	42,435	45,155	0	0	0	0	
(0.00001)	5,265	91,758	79,833	4,369	6,535	0	0	0	0	0	0	0	0	0	
(0.00001)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
0.00000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
(0.00004)	385,596	385,985	393,783	387,538	392,394	360,442	351,165	327,638	326,465	322,495	0	0	0	0	
(0.00003)	543,513	608,422	606,557	572,315	600,676	472,362	454,091	398,570	390,362	413,649	0	0	0	0	
(0.00002)	198,271	314,973	274,377	199,552	254,924	166,014	149,301	122,435	112,572	134,697	0	0	0	0	

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	
32 Firm Trans	Block 4	(0.00001)	115,536	298,238	301,908	175,112	238,422	65,733	42,342	28,659	14,867	21,765	0	0	
	Block 5	(0.00001)	0	0	0	0	0	0	0	0	0	0	0	0	
	Block 6	0.00000	0	0	0	0	0	0	0	0	0	0	0	0	
	Block 1	(0.00003)	444,499	440,107	457,799	467,343	443,771	500,769	484,690	478,639	465,370	486,236	0	0	
	Block 2	(0.00003)	795,315	746,928	751,678	707,748	711,045	740,442	704,973	703,420	659,551	713,533	0	0	
	Block 3	(0.00002)	468,759	527,700	526,229	470,614	459,015	485,005	431,890	407,666	388,235	413,457	0	0	
32 Interr Sales	Block 4	(0.00001)	1,059,846	1,131,414	1,172,677	1,073,808	1,009,402	1,015,512	879,855	802,091	788,191	810,261	0	0	
	Block 5	(0.00001)	1,070,873	1,423,824	1,672,665	553,949	1,082,115	557,556	541,421	605,608	805,755	889,474	0	0	
	Block 6	0.00000	0	0	0	0	0	0	0	0	0	0	0	0	
	Block 1	(0.00003)	1,332,899	1,022,961	1,474,277	1,446,767	1,271,959	1,228,147	1,170,285	1,148,212	1,078,557	1,083,773	0	0	
	Block 2	(0.00003)	1,768,129	1,370,027	2,105,614	2,053,519	1,776,559	1,632,505	1,485,815	1,383,372	1,280,354	1,278,420	0	0	
	Block 3	(0.00002)	967,940	766,369	1,206,536	1,185,011	1,068,536	902,755	759,718	719,210	633,670	636,568	0	0	
32 Interr Trans	Block 4	(0.00001)	1,575,360	1,196,550	2,371,210	1,697,894	1,922,977	1,492,571	1,358,069	1,132,435	1,121,378	1,110,746	0	0	
	Block 5	(0.00001)	676,891	1,075,028	973,631	41,602	701,718	553,474	441,790	429,942	442,003	514,745	0	0	
	Block 6	0.00000	0	736,317	(736,317)	0	0	0	0	0	0	0	0	0	
	Block 1	(0.00003)	539,930	419,420	447,781	611,444	561,544	581,309	569,076	608,493	596,837	575,909	0	0	
	Block 2	(0.00003)	873,557	657,332	834,485	974,715	963,488	1,009,215	954,097	1,069,095	1,020,795	1,029,155	0	0	
	Block 3	(0.00002)	571,750	525,275	614,630	605,821	691,319	717,742	653,393	765,369	725,826	758,865	0	0	
186.259 Beginning Balance			106,433	103,910	94,326	80,453	68,339	57,563	49,409	44,414	41,537	39,288	37,324	37,457	37,590
186.259 Accum/Transfer															
186.259 Amortization		E	(2,519)	(9,935)	(14,184)	(12,378)	(11,000)	(8,344)	(5,161)	(3,030)	(2,392)	(2,100)	0	0	(3,167)
186.259 Interest @ 4.27%		E	(4)	352	310	284	224	190	167	153	144	136	133	133	138
186.259 Ending Balance			103,910	94,326	80,453	68,339	57,563	49,409	44,414	41,537	39,288	37,324	37,457	37,590	34,551
186.292 AMORTIZATION IMP REFUND															
1R		(0.00014)	18,017	83,516	122,964	103,366	94,495	73,263	46,391	35,336	30,377	23,104	0	0	32,051
1C		(0.00009)	6,357	22,969	35,687	28,086	26,055	13,663	10,233	6,195	5,491	4,280	0	0	6,248
2R		(0.00009)	10,673,724	46,560,792	67,028,495	58,224,358	51,432,195	38,429,007	22,707,480	11,814,051	8,662,486	7,232,375	0	0	15,040,990
3 Firm Sales		(0.00005)	4,149,020	18,962,909	28,305,710	24,578,211	21,420,214	16,125,396	9,800,907	6,139,171	5,043,828	4,375,150	0	0	6,413,732
3 Industrial Firm Sales		(0.00005)	158,874	444,988	527,011	469,758	414,854	315,266	239,515	178,122	190,567	240,638	0	0	240,797
31C Firm Sales		(0.00004)	925,155	2,326,321	2,342,861	2,336,275	2,351,942	2,342,375	2,244,212	1,895,847	1,610,239	1,436,978	0	0	1,333,788
Block 1		(0.00004)	1,227,224	4,930,116	7,032,518	5,997,375	5,580,246	4,085,556	2,340,616	1,122,471	849,477	651,131	0	0	1,386,362
Block 2		(0.00004)	0	0	0	0	0	0	0	0	0	0	0	0	309,236
Block 3		(0.00003)	0	0	0	0	0	0	0	0	0	0	0	0	739,367
31C Interr Sales		(0.00003)	25,203	31,533	34,979	37,471	35,349	32,790	30,540	21,911	21,407	20,151	0	0	60,020
Block 1		(0.00003)	118,975	161,346	184,982	178,174	159,497	110,146	69,315	38,857	26,498	31,156	0	0	101,743
Block 2		(0.00004)	184,810	491,857	479,596	473,383	494,071	476,591	452,521	415,588	386,365	386,195	0	0	60,464
31I Firm Sales		(0.00003)	476,368	1,519,439	1,668,303	1,574,831	1,559,240	1,260,832	990,700	823,080	835,820	896,953	0	0	13,585
Block 1		(0.00004)	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,900	2,029	2,012	0	0	0
Block 2		(0.00003)	15,696	29,813	28,822	22,409	22,165	12,676	4,727	7,066	0	835	0	0	0
31I Interr Sales		(0.00005)	9,921	0	0	0	0	0	0	0	0	0	0	0	0
Block 1		(0.00005)	8,747	0	0	0	0	0	0	0	0	0	0	0	0
Block 2		(0.00002)	388,036	388,373	406,128	429,129	420,684	417,910	396,468	293,281	268,535	279,211	0	0	0
32C Firm Sales		(0.00002)	451,269	581,903	588,230	561,785	613,455	491,304	273,141	167,748	156,018	159,851	0	0	0
Block 1		(0.00001)	75,704	339,062	315,373	218,886	254,312	86,676	37,879	36,528	42,435	45,155	0	0	0
Block 2		(0.00001)	5,265	91,758	79,833	4,369	8,535	0	0	0	0	0	0	0	0
Block 3		0.00000	0	0	0	0	0	0	0	0	0	0	0	0	0
Block 4		0.00000	0	0	0	0	0	0	0	0	0	0	0	0	0
Block 5		0.00000	0	0	0	0	0	0	0	0	0	0	0	0	0
Block 6		0.00000	0	0	0	0	0	0	0	0	0	0	0	0	0
32I Firm Sales		(0.00002)	385,596	385,985	393,783	387,538	392,394	360,442	351,165	327,638	326,465	322,495	0	0	0
Block 1		(0.00002)	543,513	608,422	608,557	572,315	600,676	472,362	454,091	398,570	390,362	413,649	0	0	0
Block 2		(0.00001)	198,271	314,973	274,377	199,552	254,924	166,014	149,301	122,435	112,572	134,697	0	0	0
Block 3		(0.00001)	115,536	298,238	301,908	175,112	238,422	65,733	42,342	28,659	14,867	21,765	0	0	0
Block 4		0.00000	0	0	0	0	0	0	0	0	0	0	0	0	0
Block 5		0.00000	0	0	0	0	0	0	0	0	0	0	0	0	0
Block 6		0.00000	0	0	0	0	0	0	0	0	0	0	0	0	0
32I Interr Trans		(0.00002)	444,499	440,107	457,799	467,343	443,771	500,769	484,690	478,639	465,370	486,236	0	0	0
Block 1		(0.00002)	705,315	746,928	751,678	707,748	711,045	740,442	704,973	703,420	659,551	713,533	0	0	0
Block 2		(0.00001)	468,759	527,700	526,229	470,614	459,015	485,005	431,890	407,666	388,235	413,457	0	0	0
Block 3		(0.00001)	1,059,846	1,131,414	1,172,677	1,073,808	1,009,402	1,015,512	879,855	802,091	788,191	810,261	0	0	0
Block 4		(0.00001)	1,070,873	1,423,824	1,672,665	553,949	1,082,115	557,556	541,421	605,608	805,755	889,474	0	0	0
Block 5		0.00000	0	0	0	0	0	0	0	0	0	0	0	0	0
Block 6		0.00000	0	0	0	0	0	0	0	0	0	0	0	0	0
32I Interr Sales		(0.00002)	1,332,899	1,022,961	1,474,277	1,446,767	1,271,959	1,228,147	1,170,285	1,148,212	1,078,557	1,083,773	0	0	0
Block 1		(0.00002)	1,768,129	1,370,027	2,105,614	2,053,519	1,776,559	1,632,505	1,485,815	1,383,372	1,280,354	1,278,420	0	0	0
Block 2		(0.00001)	967,940	766,369	1,206,536	1,185,011	1,068,536	902,755	759,718	719,210	633,670	636,568	0	0	0
Block 3		(0.00001)	1,575,360	1,196,550	2,371,210	1,697,894	1,922,977	1,492,571	1,358,069	1,132,435	1,121,378	1,110,746	0	0	0
Block 4		(0.00001)	676,891	1,075,028	973,631	41,602	701,718	553,474	441,790	429,942	442,003	514,745	0	0	0
Block 5		0.00000	0	736,317	(736,317)	0	0	0	0	0	0	0	0	0	0
Block 6		(0.00002)	539,930	419,420	447,781	611,444	561,544	581,309	569,076	608,493	596,837	575,909	0	0	0
32I Interr Trans		(0.00002)	873,557	657,332	834,485	974,715	963,488	1,009,215	954,097	1,069,095	1,020,795	1,029,155	0	0	0
Block 1		(0.00001)	571,750	525,275	614,630	605,821	691,319	717,742	653,393	765,369					

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
191.401 Beginning Balance	(4,871,056)	7,497,092	6,645,596	5,442,598	4,394,597	3,445,050	2,715,608	2,245,807	1,087,582	1,328,985	1,107,617	1,111,568	1,115,513
191.401 Accum/Transfer	12,554,151	0	0	0	0	0	0	(30,872,131)	0	0	0	0	0
191.401 Amortization	(267,473)	(875,920)	(1,221,395)	(1,064,759)	(962,585)	(735,534)	(474,115)	29,767,803	241,034	(220,086)	0	0	0
191.401 Switchers	172	(694)	(3,071)	(713)	(885)	(4,850)	(4,498)	(4,988)	(3,923)	(5,610)	0	0	(264,718)
191.401 Prior Month Adjustment													
191.401 Interest @ 4.27%	44,339	25,118	21,469	17,471	13,923	10,941	8,812	(48,909)	4,292	4,327	3,941	3,955	3,498
191.401 Interest prior period adj													
191.401 Ending Balance	7,497,092	6,645,596	5,442,598	4,394,597	3,445,050	2,715,608	2,245,807	1,087,582	1,328,985	1,107,617	1,111,568	1,115,513	854,294
191.411 DEMAND AMORTIZATION													
Increment = \$ 010460/thorm collection from firm sales and \$ 00124/thorm collection from interruptible sales.													
Firm Sales	0 02262	19,383,738	78,351,624	110,509,334	96,334,331	86,156,715	65,182,388	40,536,963	23,804,719	18,925,904	16,623,627	0	0
Interruptible Sales	0 00265	6,484,105	6,360,131	7,614,012	6,640,438	6,936,595	5,952,388	5,315,532	4,873,939	4,603,867	4,675,559	0	0
191.411 Beginning Balance		(4,988,687)	(13,808,910)	(12,064,566)	(9,582,226)	(7,414,831)	(5,469,441)	(3,990,591)	(3,066,942)	(2,520,440)	(2,083,662)	(1,696,546)	(1,702,583)
191.411 Accum/Transfer		(9,245,043)	0	0	0	0	0	0	0	0	0	0	0
191.411 Amortization		455,643	1,789,168	2,519,898	2,196,680	1,967,247	1,490,199	931,032	551,379	440,304	388,417	0	0
191.411 Switchers		1,260	1,128	887	902	1,025	5,452	5,151	5,046	4,650	5,413	0	0
191.411 Prior Month Adjustment													
191.411 Interest @ 4.27%		(32,084)	(45,951)	(38,445)	(30,187)	(22,883)	(16,801)	(12,534)	(9,923)	(8,177)	(6,714)	(6,037)	(6,058)
191.411 Ending Balance		(13,808,910)	(12,064,566)	(9,582,226)	(7,414,831)	(5,469,441)	(3,990,591)	(3,066,942)	(2,520,440)	(2,083,662)	(1,696,546)	(1,702,583)	(1,708,642)
191.031 STORAGE INVENTORY ADJUSTMENT AMORTIZATION													
Increment = \$ 00452/thorm giveback to firm and inter sales 10/05 to 10/06													
Volume	0 00088	25,867,843	84,711,755	118,123,346	102,974,769	93,093,310	71,134,776	45,852,495	28,678,658	23,529,771	21,299,186	0	0
191.031 Beginning Balance		(656,136)	(633,372)	(558,826)	(454,877)	(364,260)	(282,338)	(219,739)	(179,389)	(154,151)	(133,445)	(114,702)	(114,702)
191.031 Accum/Transfer		0	0	0	0	0	0	0	0	0	0	0	0
191.031 Amortization		22,764	74,546	103,949	90,618	81,922	62,599	40,350	25,237	20,706	18,743	0	0
191.031 Prior Month Adjustment													
191.031 Interest @ 0 %		0	0	0	0	0	0	0	0	0	0	0	0
191.031 Interest prior period adj													
191.031 Ending Balance		(633,372)	(558,826)	(454,877)	(364,260)	(282,338)	(219,739)	(179,389)	(154,151)	(133,445)	(114,702)	(114,702)	(92,173)
186.360 ALRANY SALE DEFERRED GAIN													
% margin to us													
1R	0 00073	18,017	83,510	122,964	103,366	94,495	73,263	46,391	35,336	30,377	23,104	0	0
1C	0 00052	6,357	22,969	35,687	28,086	26,055	13,663	10,233	6,195	5,491	4,280	0	0
2C	0 00048	10,073,724	46,560,792	67,028,495	58,224,358	51,432,195	38,429,007	22,707,480	11,814,051	8,662,486	7,232,375	0	0
3R	0 00033	4,149,020	18,962,909	28,305,710	24,578,211	21,420,214	16,125,395	9,800,907	6,139,171	5,043,828	4,375,150	0	0
3 Industrial Firm Sales	0 00028	159,874	444,988	527,011	469,758	414,854	315,266	239,515	178,122	190,567	240,638	0	0
31C Firm Sales	0 00023	925,155	2,326,321	2,342,861	2,338,278	2,351,942	2,342,375	2,244,212	1,895,847	1,610,239	1,436,978	0	0
Block 1	0 00019	1,227,224	4,930,116	7,032,518	5,997,375	5,680,246	5,234,616	4,122,471	3,494,777	2,849,477	2,406,131	0	0
Block 2	0 00018	0	0	0	0	0	0	0	0	0	0	0	0
31C Firm Trans	0 00017	25,203	31,533	34,079	37,471	35,349	32,730	30,540	28,111	21,911	20,151	0	0
Block 1	0 00015	118,975	161,346	184,982	178,174	159,497	110,146	69,315	38,857	26,498	31,156	0	0
Block 2	0 00019	184,810	491,857	479,596	473,383	494,071	476,591	452,521	415,588	386,365	386,195	0	0
31I Firm Sales	0 00017	476,368	1,519,439	1,668,303	1,574,831	1,559,240	1,260,832	950,700	823,080	835,820	896,953	0	0
Block 1	0 00018	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	0	0
Block 2	0 00017	15,696	29,813	28,822	22,409	22,165	12,676	4,727	7,066	2,029	2,012	0	0
31I Firm Trans	0 00027	9,921	0	0	0	0	0	0	0	0	835	0	0
Block 1	0 00024	8,787	0	0	0	0	0	0	0	0	0	0	0
Block 2	0 00024	0	0	0	0	0	0	0	0	0	0	0	0
32C Firm Sales	0 00013	388,036	388,378	406,128	429,129	420,684	417,910	396,468	293,281	268,535	279,211	0	0
Block 1	0 00011	451,269	581,908	588,230	561,785	613,455	491,304	273,141	167,748	156,018	158,851	0	0
Block 2	0 00008	75,704	339,062	315,373	218,886	254,312	86,676	37,879	36,528	42,435	45,155	0	0
Block 3	0 00005	5,265	91,758	79,833	4,369	8,535	0	0	0	0	0	0	0
Block 4	0 00003	0	0	0	0	0	0	0	0	0	0	0	0
Block 5	0 00001	0	0	0	0	0	0	0	0	0	0	0	0
Block 6	0 00013	0	0	0	0	0	0	0	0	0	0	0	0
32I Firm Sales	0 00013	385,596	385,965	393,783	387,538	392,394	360,442	351,165	327,638	326,465	322,495	0	0
Block 1	0 00011	543,513	608,422	606,557	572,315	600,676	472,362	454,091	398,570	390,362	413,649	0	0
Block 2	0 00008	198,271	314,973	274,377	199,552	254,924	166,014	149,301	122,435	112,572	134,697	0	0
Block 3	0 00005	115,536	298,238	301,908	175,112	238,422	85,733	42,342	28,659	14,867	21,765	0	0
Block 4	0 00003	0	0	0	0	0	0	0	0	0	0	0	0
Block 5	0 00001	0	0	0	0	0	0	0	0	0	0	0	0
Block 6	0 00013	0	0	0	0	0	0	0	0	0	0	0	0
32I Firm Trans	0 00010	444,499	440,107	457,799	467,343	443,771	500,769	484,690	478,639	465,370	486,236	0	0
Block 1	0 00009	705,315	746,928	751,678	707,748	711,045	740,442	704,973	703,420	659,551	713,533	0	0
Block 2	0 00006	468,759	527,700	526,229	470,614	459,015	485,005	431,890	407,666	388,235	413,457	0	0
Block 3	0 00004	1,059,846	1,131,414	1,172,677	1,073,808	1,009,402	1,015,512	879,855	802,091	788,191	810,261	0	0
Block 4	0 00002	1,070,873	1,423,824	1,672,665	553,949	1,082,115	557,556	541,421	605,608	805,755	889,474	0	0
Block 5	0 00001	0	0	0	0	0	0	0	0	0	0	0	0
Block 6	0 00011	1,332,899	1,022,961	1,474,277	1,446,787	1,271,959	1,228,147	1,170,285	1,148,212	1,078,557	1,083,773	0	0
32I Firm Trans	0 00009	1,768,129	1,370,027	2,105,614	2,105,614	1,776,559	1,632,505	1,485,815	1,383,372	1,280,354	1,278,420	0	0
Block 1	0 00007	967,940	766,369	1,206,536	1,185,011	1,068,536	902,755	759,718	719,210	633,670	636,568	0	0
Block 2	0 00004	1,575,360	1,196,540	2,371,210	1,697,894	1,922,977	1,492,571	1,358,069	1,132,435	1,121,378	1,110,746	0	0
Block 3	0 00002	676,891	1,075,028	973,631	41,802	701,718	553,474	441,790	429,942	442,003	514,745	0	0
Block 4	0 00001	0	0	0	0	0	0	0	0	0	0	0	0
Block 5	0 00010	539,930	419,420	447,781	611,444	581,309	569,076	608,493	596,837	575,909	0	0	0
Block 6	0 00008	873,557	657,352	834,485	974,715	1,009,215	954,097	1,069,095	1,020,795	1,029,155	0	0	0
Block 7	0 00006	571,150	525,275	614,630	805,821	691,319	717,742	653,393	765,369	725,826	758,865	0	0
Block 8	0 00003	1,933,344	1,670,875	2,037,241	2,021,977	2,020,628	1,619,051	2,087,307	2,046,754	2,046,754	2,157,194	0	0
Block 9	0 00002	3,733,253	4,343,769	4,280,005	5,072,846	4,183,043	3,810,756	3,606,718	4,304,756	4,057,123	4,214,216	0	0
Block 10	0 00001	8,601,448	9,955,884	10,032,566	6,446,975	7,222,861	7,568,131	7,154,835	5,352,728	6,449,489	6,420,652	0	0
186.360 Beginning 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													51,634	
186.311 Beginning Balance	N	71,574	0,079	13,726	19,188	21,264	23,949	34,231	39,849	44,168	48,093	51,281	51,420	51,634
186.311 Accumulation		(62,496)	0	0	0	0	0	0	0	0	0	0	0	0
186.311 Transfer		0	0	0	0	0	0	0	0	0	0	0	0	0
186.311 Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
186.311 Prior Month Interest Adj.		0	0	0	0	0	0	0	0	0	0	0	0	0
186.311 Interest @ 3.37%	N	booked in old	47	61.87	76.04	84.99	81.58	103.87	118	125	134	130	214	215
186.311 Interest Adjustment		0	0	0	0	0	0	0	0	0	0	0	0	0
186.311 Ending Balance	0	9,079	13,726	19,188	21,264	23,949	34,231	39,849	44,168	48,093	51,281	51,420	51,634	51,849
186.312 WASHINGTON WEATHERIZATION PROGRAM ACCUMULATION													(3,774)	
186.312 Beginning Balance	O	104,498	(7,734)	622	8,748	12,261	21,342	30,526	(3,718)	(3,728)	(3,739)	(3,749)	(3,759)	(3,774)
186.312 Accumulation		(112,230)	0	0	0	0	0	0	0	0	0	0	0	0
186.312 Transfer		0	0	0	0	0	0	0	0	0	0	0	0	0
186.312 Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
186.312 Prior Month Interest Adj.		0	0	0	0	0	0	0	0	0	0	0	0	0
186.312 Interest @ 3.37%	O	booked in old	(15)	18	39	63	73	86	(10)	(10)	(10)	(10)	(16)	(16)
186.312 Interest Adjustment		0	0	0	0	0	0	0	0	0	0	0	0	0
186.312 Ending Balance	0	(7,734)	622	8,748	12,261	21,342	30,526	(3,718)	(3,728)	(3,739)	(3,749)	(3,759)	(3,774)	(3,790)
WASHINGTON 186 AMORTIZATION ACCOUNTS														
186.316 DSM AMORTIZATION (11/04 to 9/05)													2,755,932	
Increment = \$ 001456/therm collection from firm sales, \$ 000518/therm collection from interruptible sales													0	
Firm Volume	(0.00250)	2,163,673	8,491,915	12,105,815	10,599,518	9,418,619	6,931,513	4,276,725	2,533,573	2,056,947	1,819,507	0	0	2,755,932
Int Sales Volume	(0.00250)	493,560	460,453	555,641	503,897	553,865	419,289	406,085	400,073	354,846	442,827	0	0	0
RS 55 Sales Volume		0	0	0	0	0	0	0	0	0	0	0	0	0
186.316 Beginning Balance		24,703	193,500	171,878	140,812	113,532	88,981	70,829	59,304	52,136	46,239	40,701	40,811	40,981
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)	(31,854)	(27,750)	(24,931)	(18,377)	(11,707)	(7,334)	(6,029)	(5,856)	0	0	(6,890)
186.316 Interest @ 3.37%	P	714	760	588	478	381	224	182	156	133	118	110	170	156
186.316 Interest Adjustment		0	0	0	0	0	0	0	0	0	0	0	0	0
186.316 Ending Balance		193,500	171,878	140,812	113,532	88,981	70,829	59,304	52,136	46,239	40,701	40,811	40,981	34,248
186.257 DOWNTOWN PROPERTY REFUND (11/04 to 9/05)													0	
Increment = % margin													0	
RS 1	0.00000	2,543	16,959	28,221	21,499	19,997	14,938	9,783	6,640	6,027	5,360	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	1,492,242	1,174,841	1,031,619	0	0	1,826,189
RS 3FS and 3FT	0.00000	425,596	1,859,884	2,869,802	2,616,996	2,314,346	1,720,787	1,120,418	702,496	591,542	515,577	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	16,642	7,728	3,224	2,300	1,749	0	0	1,117
RS 41 Block 1	0.00000	2,000	4,900	57,697	150,351	150,528	150,159	144,760	128,131	114,746	106,132	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	34,181	23,760	0	0	4,550
RS 42 Block 1	0.00000	329,421	356,563	392,585	394,679	375,171	354,694	316,505	289,365	285,119	267,367	0	0	30,000
RS 42 Block 2	0.00000	286,973	448,138	433,164	410,048	401,003	332,384	324,394	307,935	326,181	327,120	0	0	60,000
RS 42 Block 3	0.00000	108,231	193,519	196,828	173,111	196,381	154,859	159,883	155,687	166,478	165,346	0	0	210,000
RS 42 Block 4	0.00000	222,587	48,189	516,664	386,984	457,521	406,576	363,394	349,490	323,163	423,861	0	0	231,432
RS 42 Block 5	0.00000	114,565	305,878	766,399	21,785	387,104	290,699	247,201	203,144	122,228	146,838	0	0	0
RS 42 Block 6	0.00000	0	0	0	0	0	0	0	0	0	0	0	0	0
Ammortize & Accrue Int	NO	0	0	0	0	0	0	0	0	0	0	0	0	0
186.257 Beginning Balance		0	0	0	0	0	0	0	0	0	0	0	0	0
186.257 Accum/Transfer		0	0	0	0	0	0	0	0	0	0	0	0	0
186.257 Amortization	S	0	0	0	0	0	0	0	0	0	0	0	0	0
186.257 Interest @ 3.37%	S	0	0	0	0	0	0	0	0	0	0	0	0	0
186.257 Interest Adjustment		0	0	0	0	0	0	0	0	0	0	0	0	0
186.257 Ending Balance		0	0	0	0	0	0	0	0	0	0	0	0	0
WASHINGTON 191 AMORTIZATION ACCOUNTS														
191.421 WAGUG AMORTIZATION													2,755,932	
Increment = \$ 000658/therm giveback to firm and inter sales 10/05 to 9/06													0	
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	2,411,793	2,262,334	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	309,819	273,325	274,066	275,208
191.421 Accum/Transfer		2,262,733	0	0	0	0	0	0	0	0	0	0	0	0
191.421 Amortization	O	(43,127)	(145,297)	(205,495)	(180,208)	(181,853)	(119,304)	(76,002)	4,094,190	(38,630)	(36,577)	0	0	(44,729)
191.421 Switchers		0	0	0	0	0	0	0	0	0	0	0	0	0
191.421 Interest @ 3.37%	O	9,338	4,731	3,834	2,922	2,289	1,315	1,042	(4,753)	892	790	740	1,142	1,054
191.421 Prior Month Int Adj		0	0	0	0	0	0	0	0	0	0	0	0	0
191.421 Ending Balance		1,208,206	1,067,641	865,780	688,493	528,928	409,117	332,830	348,737	309,819	273,325	274,066	275,208	231,532
191.431 DEMAND AMORTIZATION													2,755,932	
Increment = \$ 004568/therm giveback to firm sales, \$ 000688/therm giveback to interruptible sales													0	
Firm Sales	0.01381	2,163,673	8,491,915	12,105,815	10,599,518	9,418,619	6,931,513	4,276,725	2,533,573	2,056,947	1,819,507	0	0	2,755,932
Interruptible Sales	0.00482	493,560	460,453	555,641	503,897	553,865	419,289	406,085	400,073	354,846	442,827	0	0	0
191.431 Beginning Balance		834,890	166,188	286,822	457,881	608,694	(503,315)	(406,141)	(345,651)	(309,162)	(279,352)	(252,532)	(253,216)	(254,271)
191.431 Accum/Transfer		(698,110)	0	0	0	0	0	0	0	0	0	0	0	0
191.431 Amortization	R	32,259	119,493	169,859	148,808	132,741	97,745	61,019	36,917	30,117	27,262	0	0	38,059
191.431 Switchers		0	0	0	0	0	0	0	0	0	0	0	0	0
191.431 Interest @ 3.37%	R	(2,842)	941	1,400	2,005	(2,103)	(1,275)	(1,055)	(919)	(797)	(720)	(684)	(1,055)	(980)
191.431 Interest Adjustment		0	0	0	0	0	0	0	0	0	0	0	0	0
191.431 Ending Balance		166,188	286,822	457,881	608,694	(503,315)	(406,141)	(345,651)	(309,162)	(279,352)	(252,532)	(253,216)	(254,271)	(217,192)

Northwest Natural
 Detail Defered 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 Defered Gain													
1% margin to rs.	1R	0.00502											
	1C	0.00404											
	2R	0.00282											4.665
	3CSF	0.00251											0
	3 IFS-	0.00225											1,826.189
	19	0.11											640.347
21 C Firm Sales	Block 1	Intentionally Blank	18,667	15,107	13,755	10,561	6,439	4,151	3,721	3,113	0	0	0
	Block 2	Intentionally Blank											0
	Block 3	Intentionally Blank											0
	Block 4	Intentionally Blank											0
21 I Firm Sales	Block 1	Intentionally Blank	8,151,392	7,172,514	6,296,587	4,613,361	2,713,262	1,482,242	1,174,841	1,031,619	0	0	0
	Block 2	Intentionally Blank											0
31 I Firm Trans	Block 3	Intentionally Blank	2,796,234	2,534,988	2,237,598	1,656,667	1,066,936	659,119	547,321	472,763	0	0	0
	Block 4	Intentionally Blank	73,368	62,008	76,838	64,121	53,482	43,377	44,221	42,814	0	0	0
41 Firm Sales	Block 1	0.00177											
	Block 2	0.00197	42,673	30,812	24,628	16,642	7,728	3,224	2,300	1,749	0	0	0
	Block 1	0.00173	55,671	138,351	138,528	138,159	132,760	118,264	105,298	96,952	0	0	1,117
41 Firm Trans	Block 1	0.00160	105,074	234,473	221,994	156,738	86,702	46,524	29,700	20,683	0	0	2,000
	Block 2	0.00111	2,026	12,000	12,000	12,000	12,000	9,867	9,447	9,180	0	0	4,550
41 Interr Sales	Block 1	0.00160	2,728	19,927	16,667	13,405	5,535	4,356	4,481	3,077	0	0	0
	Block 2	0.00111	0	0	0	0	0	0	0	0	0	0	0
42C Firm Sales	Block 1	0.00138	0	0	0	0	0	0	0	0	0	0	0
	Block 2	0.00123	103,494	95,105	96,621	85,186	70,715	46,024	38,107	40,236	0	0	0
	Block 3	0.00095	83,125	59,248	54,820	18,194	2,126	0	0	1,436	0	0	0
	Block 4	0.00076	8,875	659	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	0	0	0	0	0	0	0	0	0	0	0
	Block 2	0.00101	119,415	137,743	123,059	90,537	72,893	71,761	66,289	66,671	0	0	0
	Block 3	0.00079	134,907	71,823	89,050	45,589	38,567	32,176	28,914	26,968	0	0	0
	Block 4	0.00064	35,644	-12,291	12,113	5,976	4,238	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	0	0	0	0	0	0	0	0	0	0	0
	Block 2	0.00060	24,477	24,483	24,540	34,421	34,640	35,270	35,510	32,731	0	0	0
	Block 3	0.00046	40,000	40,000	40,000	48,000	44,852	44,951	45,547	40,000	0	0	20,000
	Block 4	0.00036	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	0	0	40,000
	Block 5	0.00025	200,000	18,000	112,000	110,000	112,000	110,000	112,000	112,000	0	0	40,000
42 Interr Sales	Block 6	0.00010	357,155	-82,899	127,968	78,805	49,147	25,892	16,280	8,314	0	0	110,000
	Block 1	0.00085	0	0	0	0	0	0	0	0	0	0	127,965
	Block 2	0.00076	119,825	111,831	105,491	117,532	112,997	109,663	110,723	110,460	0	0	0
	Block 3	0.00058	135,132	187,977	173,218	161,033	172,919	170,000	165,779	175,238	0	0	0
	Block 4	0.00047	84,020	117,105	117,635	68,683	67,806	75,687	65,350	75,149	0	0	0
	Block 5	0.00032	216,664	86,984	157,521	72,041	52,363	44,723	12,904	81,980	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	0	0	0	0	0	0	0	0	0	0	0
	Block 2	0.00056	25,374	25,517	25,460	27,018	25,350	26,647	34,490	37,269	0	0	0
	Block 3	0.00043	40,000	60,000	44,115	59,569	66,130	60,808		83,478	0	0	20,000
	Block 4	0.00034	28,389	27,638	26,633	40,000	47,839	40,000		50,197	0	0	20,000
	Block 5	0.00023	100,000	282,000	188,000	224,500	199,031	164,707		229,881	0	0	100,000
43 Firm Trans	Block 6	0.00009	409,244	104,684	259,136	211,800	198,054	177,252		138,624	0	0	103,467
43 Interr Trans	0.00003		0	0	0	0	0	0		0	0	0	0
	54	0.00458											
186.365 Beginning Balance													
186.365 Accum/Transfer			(172,225)	(140,829)	(112,646)	(87,500)	(57,233)		14,598)	(39,465)	(38,000)		(721)
186.365 Amortization													
186.365 Interest @ 3.37%			31,984	28,667	25,500	11,000	7,000		346				7,078
186.365 Ending Balance			(588)	(471)	(376)				(114)	(136)			(136)
186.310 Beginning Balance													
186.310 Additions							3,900			18,427			
186.310 Amortization							1,100			12,600			31,265
186.310 Interest @ 3.37%													0
186.310 Ending Balance							12,500		77	86,97	84,21		87,80
186.234 Beginning Balance							5,068			127	31,094		31,353
186.234 Additions													
186.234 Amortization													
186.234 Interest @ 3.37%													
186.234 Ending Balance										287	338	1	0
									008	124	338	1	0

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

State	Type	Class	RS Type	Rate Schedule	AUGUST			
					CIS	P/M Unbilled	C/M Unbilled	Net Unbilled
OR	Sales	R	Firm	1	23,104.1	0	0	23,104.1
OR	Sales	R	Firm	2	7,230,898.6	0	0	7,230,898.6
OR	Sales	R	Firm	3	0	0	0	0
OR	Sales	R	Firm	4	0	0	0	0
OR	Sales	R	Firm	19	1,476.0	0	0	1,476.0
OR	Sales	R	Firm	54	0	0	0	0
OR	Sales	C	Firm	1	4,280.3	0	0	4,280.3
OR	Sales	C	Firm	3	4,375,150.2	0	0	4,375,150.2
OR	Sales	C	Firm	4	0	0	0	0
OR	Sales	C	Firm	10	0	0	0	0
OR	Sales	C	Firm	21	0	0	0	0
OR	Sales	C	Firm	31 Block 1	1,437,951.9	(974.0)	(974.0)	1,436,977.9
OR	Sales	C	Firm	31 Block 2	651,130.6	0	0	651,130.6
OR	Sales	C	Firm	32 Block 1	279,211.0	0	0	279,211.0
OR	Sales	C	Firm	32 Block 2	159,851.0	0	0	159,851.0
OR	Sales	C	Firm	32 Block 3	45,155.0	0	0	45,155.0
OR	Sales	C	Firm	32 Block 4	0	0	0	0
OR	Sales	C	Firm	32 Block 5	0	0	0	0
OR	Sales	C	Firm	32 Block 6	0	0	0	0
OR	Sales	IND	Firm	3	240,637.6	0	0	240,637.6
OR	Sales	IND	Firm	4	0	0	0	0
OR	Sales	IND	Firm	6	0	0	0	0
OR	Sales	IND	Firm	31 Block 1	386,195.3	0	0	386,195.3
OR	Sales	IND	Firm	31 Block 2	896,953.1	0	0	896,953.1
OR	Sales	IND	Firm	32 Block 1	332,495.0	(10,000.0)	(10,000.0)	322,495.0
OR	Sales	IND	Firm	32 Block 2	426,409.0	(12,760.0)	(12,760.0)	413,649.0
OR	Sales	IND	Firm	32 Block 3	134,697.0	0	0	134,697.0
OR	Sales	IND	Firm	32 Block 4	21,765.0	0	0	21,765.0
OR	Sales	IND	Firm	32 Block 5	0	0	0	0
OR	Sales	IND	Firm	32 Block 6	0	0	0	0
OR	Sales	C	Interruptibl	31 Block 1	20,151.0	0	0	20,151.0
OR	Sales	C	Interruptibl	31 Block 2	31,156.0	0	0	31,156.0
OR	Sales	IND	Interruptibl	31 Block 1	0	0	0	0
OR	Sales	IND	Interruptibl	31 Block 2	0	0	0	0
OR	Sales	INT	Interruptibl	32 Block 1	1,085,300.0	(1,527.0)	(1,527.0)	1,083,773.0
OR	Sales	INT	Interruptibl	32 Block 2	1,278,420.0	0	0	1,278,420.0
OR	Sales	INT	Interruptibl	32 Block 3	636,568.0	0	0	636,568.0
OR	Sales	INT	Interruptibl	32 Block 4	1,110,746.0	0	0	1,110,746.0
OR	Sales	INT	Interruptibl	32 Block 5	514,745.0	0	0	514,745.0
OR	Sales	INT	Interruptibl	32 Block 6	0	0	0	0
OR	Sales	INT	Interruptibl	23	0	0	0	0
OR	Sales	INT	Interruptibl	55	0	0	0	0
OR	Trans	C	Firm	3	0	0	0	0
OR	Trans	C	Firm	31 Block 1	0	0	0	0
OR	Trans	C	Firm	31 Block 2	0	0	0	0
OR	Trans	C	Firm	32 Block 1	27,840.0	0	0	27,840.0
OR	Trans	C	Firm	32 Block 2	17,053.0	0	0	17,053.0
OR	Trans	C	Firm	32 Block 3	0	0	0	0
OR	Trans	C	Firm	32 Block 4	0	0	0	0
OR	Trans	C	Firm	32 Block 5	0	0	0	0
OR	Trans	C	Firm	32 Block 6	0	0	0	0
OR	Trans	IND	Firm	3	0	0	0	0
OR	Trans	IND	Firm	31 Block 1	2,012.0	0	0	2,012.0
OR	Trans	IND	Firm	31 Block 2	835.0	0	0	835.0
OR	Trans	IND	Firm	32 Block 1	468,396.0	(10,000.0)	(10,000.0)	458,396.0
OR	Trans	IND	Firm	32 Block 2	716,480.0	(20,000.0)	(20,000.0)	696,480.0
OR	Trans	IND	Firm	32 Block 3	433,457.0	(20,000.0)	(20,000.0)	413,457.0
OR	Trans	IND	Firm	32 Block 4	865,059.0	(54,798.0)	(54,798.0)	810,261.0
OR	Trans	IND	Firm	32 Block 5	889,474.0	0	0	889,474.0
OR	Trans	IND	Firm	32 Block 6	0	0	0	0
OR	Trans	IND SP F	Spec Conti	61	1,690,894.0	0	0	1,690,894.0
OR	Trans	IND SP F	Spec Conti	63	399,321.0	0	0	399,321.0
OR	Trans	IND SP F	Spec Conti	65	187,303.0	0	0	187,303.0
OR	Trans	IND SP F	Spec Conti	69	71,031.0	0	0	71,031.0
OR	Trans	IND SP F	Spec Conti	70	3,111,515.0	0	0	3,111,515.0
OR	Trans	IND SP F	Spec Conti	71	0	0	0	0
OR	Trans	IND SP F	Spec Conti	72	405,480.0	0	0	405,480.0
OR	Trans	IND SP F	Spec Conti	74	0	0	0	0
OR	Trans	INT	Interruptibl	32 Block 1	585,909.0	(10,000.0)	(10,000.0)	575,909.0
OR	Trans	INT	Interruptibl	32 Block 2	1,049,155.0	(20,000.0)	(20,000.0)	1,029,155.0
OR	Trans	INT	Interruptibl	32 Block 3	778,865.0	(20,000.0)	(20,000.0)	758,865.0
OR	Trans	INT	Interruptibl	32 Block 4	2,178,970.0	(21,776.0)	(21,776.0)	2,157,194.0
OR	Trans	INT	Interruptibl	32 Block 5	4,214,216.0	0	0	4,214,216.0
OR	Trans	INT	Interruptibl	32 Block 6	6,420,652.0	0	0	6,420,652.0

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

State	Type	Class	RS Type	Rate Schedule	AUGUST				
					CIS	P/M Unbilled	C/M Unbilled	Net Unbilled	Total
OR	Trans	INT	Interruptibl	55		0		0	0
OR	Trans	INT SP I	Spec Conti	60		0		0	0
OR	Trans	INT SP I	Spec Conti	64		0		0	0
OR	Trans	INT SP I	Spec Conti	67	1,258,304.0	0		0	1,258,304.0
OR	Trans	INT SP I	Spec Conti	68		0		0	0
OR	Trans	INT SP I	Spec Conti	72	1,084,703.0	0		0	1,084,703.0
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	3,113.0	0		0	3,113.0
WA	Sales	R	Firm	2	1,031,618.6	0		0	1,031,618.6
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	1,748.8	0		0	1,748.8
WA	Sales	C	Firm	1	2,247.2	0		0	2,247.2
WA	Sales	C	Firm	3	472,762.5	0		0	472,762.5
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	96,951.8	0		0	96,951.8
WA	Sales	C	Firm	41 Block 2	20,683.3	0		0	20,683.3
WA	Sales	C	Firm	42 Block 1	40,236.0	0		0	40,236.0
WA	Sales	C	Firm	42 Block 2	1,436.0	0		0	1,436.0
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	42,814.4	0		0	42,814.4
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	9,179.9	0		0	9,179.9
WA	Sales	IND	Firm	41 Block 2	3,076.6	0		0	3,076.6
WA	Sales	IND	Firm	42 Block 1	66,671.0	0		0	66,671.0
WA	Sales	IND	Firm	42 Block 2	26,968.0	0		0	26,968.0
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	110,460.0	0		0	110,460.0
WA	Sales	IND	Interruptibl	42 Block 2	175,238.0	0		0	175,238.0
WA	Sales	IND	Interruptibl	42 Block 3	75,149.0	0		0	75,149.0
WA	Sales	IND	Interruptibl	42 Block 4	81,980.0	0		0	81,980.0
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	32,731.0	0		0	32,731.0
WA	Trans	IND	Firm	42 Block 2	40,000.0	0		0	40,000.0
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	8,314.0	0		0	8,314.0
WA	Trans	IND	Firm	42 Block 6		0		0	0
WA	Trans	IND SP F	Spec Conti	61	338,197.0	0		0	338,197.0
WA	Trans	IND	Interruptibl	42 Block 1	37,269.0	0		0	37,269.0
WA	Trans	IND	Interruptibl	42 Block 2	83,478.0	0		0	83,478.0
WA	Trans	IND	Interruptibl	42 Block 3	50,197.0	0		0	50,197.0
WA	Trans	IND	Interruptibl	42 Block 4	229,881.0	0		0	229,881.0
WA	Trans	IND	Interruptibl	42 Block 5	138,524.0	0		0	138,524.0
WA	Trans	IND	Interruptibl	42 Block 6		0		0	0
WA	Trans	INT SP I	Spec Conti	67		0		0	0
Check Totals					51,554,295.8	(201,835.0)	0	(201,835.0)	51,352,460.8

TOTAL OREGON FIRM SALES
 TOTAL OREGON SALES
 TOTAL OREGON INTERRUPTIBLE SALES
 TOTAL OREGON FIRM SALES FROM EXPIRED RATE SCHEDULE
 TOTAL WASHINGTON FIRM SALES
 TOTAL WASHINGTON INTERRUPTIBLE SALES
 TOTAL OR 32 Block 1

check 0
 16,623,626.7
 21,299,185.7
 4,875,559.0
 1,819,507.1
 442,827.0
 2,747,624.0

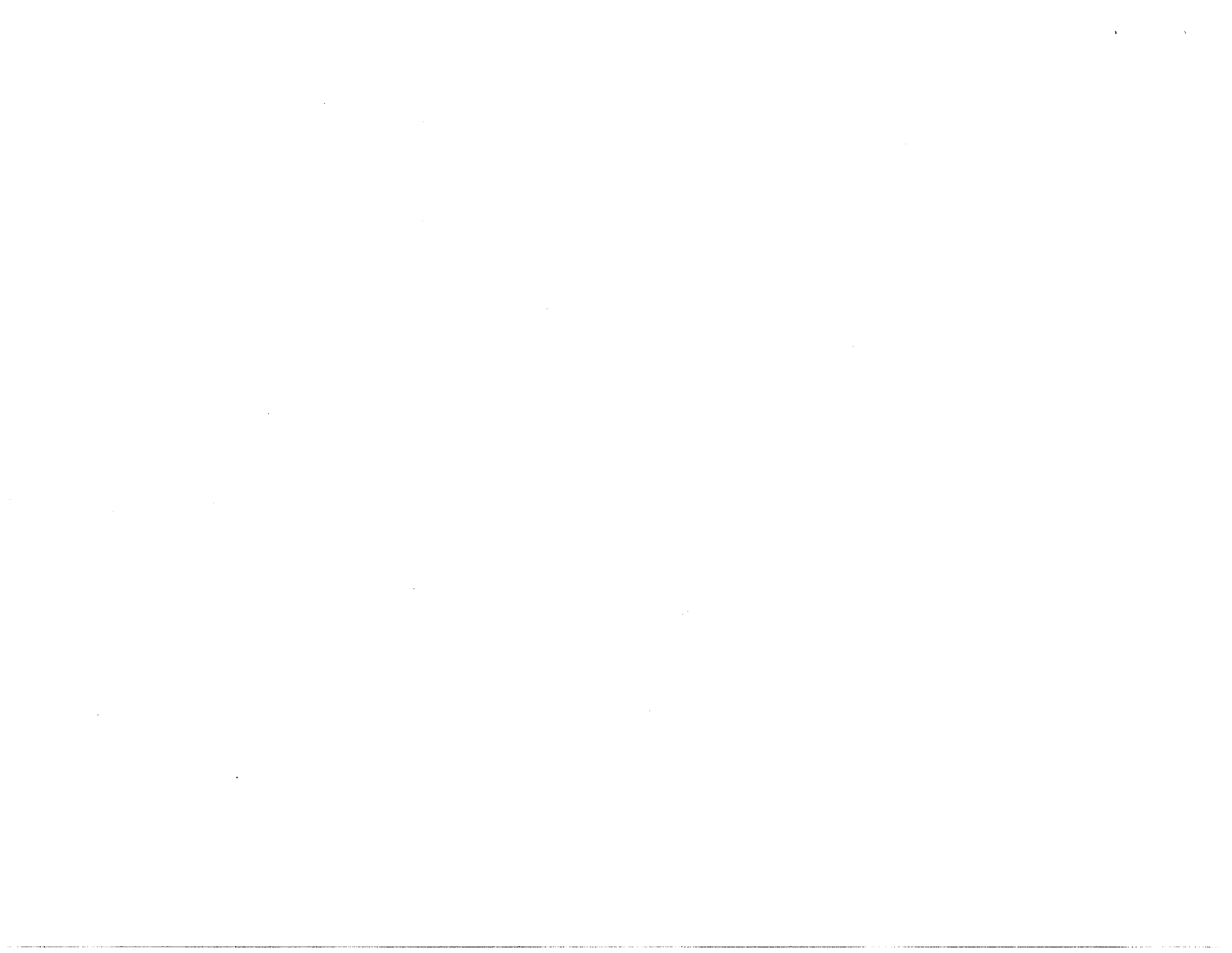
MONTHLY VOLUMES FOR AMORTIZATION
 PGA EFFECTIVE 11/2007 - 10/2008

State	Type	Class	RS Type	Rate Schedule	AUGUST			
					CIS	P/M Unbilled	C/M Unbilled	Net Unbilled
								3,594,608.0
TOTAL OR	32 Block 2							1,988,742.0
TOTAL OR	32 Block 3							4,099,966.0
TOTAL OR	32 Block 4							5,618,435.0
TOTAL OR	32 Block 5							6,420,652.0
TOTAL OR	32 Block 6							25,512,443.0
TOTAL OR	INDUSTRIAL (SALES & TANSPORT)							

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	51,554,295.80
TOTAL CIS VOLUMES PER CIS REPORT	51,554,295.80
DIFFERENCE	0

Switchers	rate adj amount
Switchers	
Commodity	209.27
Commodity	1,742.76
Commodity	3,824.61
Commodity	<u>5,776.64</u>
rate sensitive adj	0.97113
Commodity	5,609.87
Demand	(457.65)
Demand	(3,811.18)
Demand	(367.66)
Demand	<u>(937.31)</u>
	(5,573.80)
rate sensitive adj	0.97113
Demand	(5,412.88)
Switchers - WA	
Commodity	127.63
Commodity	610.19
Commodity	
Commodity	<u>737.82</u>
rate sensitive adj	0.95610
Commodity	705.43
Demand	(108.60)
Demand	(181.22)
Demand	
Demand	<u>(289.82)</u>
rate sensitive adj	0.95610
Demand	(277.10)



100.00%

Revenue Sensitive Rate 2.887%

97.113%

RS	Charge Type	CLASS	Amount w/ Rev Sen	Amount w/o Rev Sen
200908	WOR09	01R	0	-
200908	WOR09	02R	-149.92	(145.59)
200908	WOR09	03C	-2.23	(2.17)
200908	WOR09	32CSI	0	-

(152.15) (147.76)

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

2009 OR WACOG sharing	\$30,872,131.00
June & July Amortization	(\$30,548,671.82)
Billed to customers (w/o rev sen)	(147.76)
Interest	1,150.71
Subtotal	\$324,462.13

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			
200908	SCR09	01R	0	-			
200908	SCR09	02R	81.07	78.73			
200908	SCR09	03C	-2.5	(2.43)			
200908	SCR09	32CSI	0	-			

<u>78.57</u>	<u>76.30</u>
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**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)	76.30
Interest	1,019.79
Subtotal	<u>\$287,650.09</u>

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SB408 CIS FOR AUGUST 2008 GL DATES

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

Revenue	Chg Type	Rate Sch	Amount w/o Rev Sen
200908	TAX09	02R	66.28
200908	TAX09	03C	0.31
200908	TAX09	32CSI	0

66.59

TAX YEAR 2006 SB408 SURCHARGE

2009 SURCHARGE	\$6,440,088.00
June amortization	(\$6,213,990.85)
Billed to customers (w/o rev sen)	(66.59)
Interest	804.41
Subtotal	<u>\$226,834.97</u>

Billed Rate Adj Spreadsheet as of 9/03/2009 4:43 AM
 Job: CNNBLRJRPC/CNNBLRJRP

For Revenue Date: 08/2009

State	Rate Adj T	Rate Adjustment	Rate Adv Desc	Rate Schem	Revenue C	Revenue C	Rate Adj T	Rate Schem	Rate Adj Amount
OR	ADJC	32SDC	OR Sales-Deferred Commodity	32CTF	COM T	Commercial	19650	44893	209.27
OR	ADJC	32SDC	OR Sales-Deferred Commodity	32ITF	FRM T	Industrial F	163640	3559557	1,742.76
OR	ADJC	32SDC	OR Sales-Deferred Commodity	32ITI	INT T	Industrial Ir	359118	14943941	3,824.61
									<u>5,776.64</u>
WA	ADJC	SDC42	WA Sales-Deferred Commodity	I42TF	FRM T	Industrial F	7521	233045	127.63
WA	ADJC	SDC42	WA Sales-Deferred Commodity	I42TI	INT T	Industrial Ir	35957	539349	610.19
									<u>737.82</u>

