

NW Natural
Rates & Regulatory Affairs
Deferred Accounts: Washington
September 2009

	August	Change	September
WASHINGTON 186XXX ACCOUNTS			
186234 DEF WA GREAT PROGRAM	124,651.27	51,171.14	175,822.41
186302 MARGIN SHARING - WA	(982,185.94)	(157,895.51)	(1,140,081.45)
186310 WA ENERGY EFFICIENCY	31,093.38	84.21	31,177.59
186311 WA FURNACE PROGRAM	51,262.58	5,345.93	56,608.51
186312 WA - AUDIT RESIDENTI	0.00	407,500.00	407,500.00
186316 WA DSM AMORTIZATION	40,689.48	(5,949.11)	34,740.37
186365 ALBANY DFD GAIN - WA	(39,465.14)	5,563.78	(33,901.36)
Subtotal 186xxx accounts	(773,954.37)	305,820.44	(468,133.93)
WASHINGTON 191XXX ACCOUNTS			
191420 WACOG - ACCR. WA	(3,145,642.00)	(562,068.00)	(3,707,710.00)
191421 AMORT OF WACOG - WA	273,314.35	(39,724.41)	233,589.94
191430 DEMAND - ACCR WA	(684,667.74)	370,343.76	(314,323.98)
191431 AMORT OF DEMAND WA	(252,522.96)	29,277.49	(223,245.47)
191432 WA DEMAND COLL	(2.00)	2.00	0.00
Subtotal 191xxx accounts	(3,809,520.35)	(202,169.16)	(4,011,689.51)
TOTAL WASHINGTON DEFERRED ACCOUNTS	(4,583,474.72)	103,651.28	(4,479,823.44)

NW Natural
Washington Quarterly Results of Operations Report
Balance Sheet - 2009
System Amounts

	July	August	September
101000 UTIL PLANT IN SVCE	2,005,590,356.11	2,006,059,950.87	2,006,899,210.14
105000 PROP HELD/FUT USE	127,920.77	127,920.77	127,920.77
106000 COMPL CONST NOT CLAS	139,912,632.23	146,586,157.03	153,854,565.78
107000 CONST WORK IN PROGR	0.00	0.00	0.00
107707 CWIP UTILITY	24,591,885.40	23,854,052.81	22,490,123.36
108001 RWIP-REMOVAL-B CHARG	7,086,186.12	7,461,644.61	7,602,719.38
108002 SWIP-SALV UTILITY PL	318,518.45	392,416.31	473,406.65
108003 SWIP-SALV TRANSP C C	123,191.94	107,943.03	119,076.32
108004 SWIP-SALV POWER EQUI	20,479.91	22,340.77	25,977.96
108010 ACCUM DEPRN UTILITY	4,967,097.01	5,587,377.93	6,235,336.50
108011 DEP PROV-UTIL PLANT	(666,875,157.18)	(670,248,620.57)	(673,707,420.83)
108012 DEP PROV-TRANS EQUIP	(12,473,500.82)	(12,064,447.96)	(12,168,839.60)
108013 A/D-TRANS EQUIP PROV	262,931.68	368,188.90	368,188.90
108014 A/D-POWER EQUIP PROV	(403.35)	4,478.87	4,478.87
108015 DEP PROV-POWER EQUIP	(4,173,665.58)	(4,138,128.01)	(4,152,669.19)
108100 ASSET RETIRE OBLIGTN	(232,642,795.66)	(234,007,607.96)	(235,266,621.01)
108101 ASSET RETIRE OBLIGTN	231,880,462.41	231,880,462.41	235,891,203.38
117001 GAS STORED UNDRGRD-B	6,737,548.78	6,737,548.78	6,737,548.78
117002 GAS STORED UNDRGRD-A	1,267,123.60	1,267,123.60	1,267,123.60
117003 GAS STORED UNDRGRD-B	1,047,338.31	1,047,338.31	1,047,338.31
117004 GAS STORED UNDRGRD-A	0.00	0.00	0.00
117005 GAS STORED UNDRGRD-R	3,204,241.00	3,204,241.00	3,204,241.00
117006 GAS STORED UNDRGRD-S	1,463,742.92	1,463,742.92	1,463,742.92
117007 GAS STORED UNDRGRD-S	283,621.00	283,621.00	283,621.00
117008 GAS STORED UNDRGRD-N	180,875.39	168,841.68	157,676.24
121001 NON-UTIL PROP-DOCK	1,956,033.46	1,956,033.46	1,956,033.46
121002 NON-UTIL PROP-LAND	125,101.86	125,101.86	125,101.86
121003 NON-UTIL PROP-OIL ST	2,607,095.62	2,607,095.62	2,607,095.62
121007 NON-UTIL PROP-APPL C	7,142.00	7,142.00	7,142.00
121008 NON-UTIL PROP-STORAG	56,930,574.73	56,930,574.73	56,930,574.73
121044 NON-UTIL PROP-GARDEN	438,739.00	438,739.00	438,739.00
121045 NON-UTIL PROP-MISC	157,316.15	157,316.15	157,316.15
121107 CONST WORK IN PROGRE	0.00	0.00	0.00
121117 GAS STD UNGRD-ST HEL	3,779,117.94	3,779,117.94	3,793,405.77
121666 CONST WORK IN PROGRE	0.00	0.00	0.00
121707 CWIP NON UTILITY	3,319,041.25	3,629,682.88	3,737,840.88
122002 SWIP-SALV NON UTILIT	5,223.70	6,109.25	6,966.22
122027 DEP PROV-DOCK/OIL TK	(3,967,584.60)	(3,971,541.92)	(3,975,499.39)
122028 DEP PROV-INT STOR	(5,394,574.84)	(5,497,889.38)	(5,601,204.29)
122029 ACCUM DEP NONUTILITY	0.00	0.00	0.00
122100 ACCUM COR NONUTILITY	(607,022.00)	(615,802.13)	(624,582.37)
123016 INVEST IN NNG FINL	1,031,221.91	1,026,471.91	1,018,887.91
123030 INVEST IN NW ENERGY	0.00	0.00	0.00
146016 A/R ASSOC-NNG FINANC	(18,688.19)	(18,638.19)	(17,124.44)
146030 A/R ASSOC CO - NW EN	0.00	0.00	0.00
146040 A/R INTER GILL RANCH	568,644.78	190,494.37	126,070.84
146050 A/R INTER NNG FIN	(60.61)	4,140.55	0.00
146060 A/R INTER NW BIOGAS	0.00	1,045.45	304.32
146096 A/R TAXES-NNG FINANC	(7,067.00)	(4,968.00)	2,865.00
124005 STOCK INV-CECC MEMB	2,000.00	2,000.00	2,000.00
124040 INVEST - NW BIOGAS	174,026.87	186,502.35	248,987.36
124050 INITIAL INVESTMENT	10,000.00	10,000.00	10,000.00
124059 INVEST - PALOMAR PIP	10,675,200.50	12,322,480.72	12,446,467.30
124062 INVEST - GILL RANCH	23,900,043.36	28,887,587.01	28,864,557.23
124099 N/R - LONG TERM	480,592.78	477,905.05	480,592.78
124100 CSV FUND I & II	11,150,430.41	11,175,238.21	11,200,046.01
124101 CSV FUND III	2,695,433.40	2,703,384.40	2,711,335.40
124102 CSV RTMNT FUND	6,072,216.59	6,095,355.81	6,118,495.03
124103 CSV COLI 1988 POLICI	2,389,369.32	2,408,800.62	2,428,231.92
124104 CSV COLI 1990 PLAN	4,610,021.99	4,620,306.79	4,630,591.59
124107 CSV EDC 1990	2,755,506.26	2,757,681.61	2,759,856.96
124108 CSV ESRIP MCG	8,776,705.99	8,868,205.36	8,959,704.73
124109 CSV ESRIP TODD	9,794,032.89	9,835,383.12	9,876,733.35
124301 INVEST - VANCOUVER	1,862,179.19	1,862,179.19	1,862,179.19
131001 CASH - WELLS FARGO G	425,971.93	5,887,957.71	(106,476.74)
131006 CASH - BANK OF AMERI	47,802.69	83,585.53	37,088.86
131032 CASH - BIDWELL- INVE	1,226.97	1,226.97	1,226.19
131040 US BANK 2901 - REMIT	3,960.87	1,052.41	1,209.11
131041 US BANK 2919 - ELECT	48,389.49	83,652.91	39,073.06
131042 US BANK 2927 - SECUR	642.37	(2,635.08)	4,158.48
131044 US BANK 9971 - ONLIN	(475,942.04)	(525,184.16)	(640,247.35)
131045 US BANK 2950 - CONCE	776,744.04	2,304,654.06	(3,968,850.09)
131051 CASH - WELLS - PAYRO	(90,301.57)	(43,428.40)	(46,842.92)
131052 CASH - WELLS - LAWSO	(2,730,266.62)	(2,938,729.32)	(1,198,516.20)
131053 CASH - WELLS - WORKE	(35,708.57)	(51,094.94)	(45,238.05)
131060 CASH - WF GAS STORAG	0.00	0.00	0.00
131999 RECLASS - O/S CHECKS	0.00	0.00	1,397,073.91
134036 MISC DEP - FUND I/II	1,849,120.00	1,849,120.00	1,851,620.00
135002 EMPLOYEE EXP ADV	453.40	3,512.32	3,984.32
135009 PAYROLL ADVANCES 09	116,086.10	113,460.62	110,835.22
135101 WORKING FUNDS - ALBA	0.00	0.00	0.00
135102 WKING FUNDS - ASTORI	0.00	0.00	0.00
135104 WORKING FUNDS - CES	500.00	500.00	500.00
135108 WORKING FUNDS - EUGE	0.00	0.00	0.00
135109 WORKING FUNDS - GAS	3,000.00	3,000.00	3,000.00
135110 WORKING FUNDS - TUAL	900.00	900.00	900.00
135111 WORKING FUNDS - GEN	7,000.00	7,000.00	7,000.00

NORTHWEST NATURAL GAS COMPANY

Date 30-Sep-09

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

PGA DEFERRAL

Scanned

Document Number

100365352

Prepared:

A. P. [Signature]

10/5/09

Approved

[Signature]

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	09302009 (MMDDYYYY) (MMDDYYYY)	09302009 (MMDDYYYY) (MMDDYYYY)	USD	JV28A	PGA Deferral 2008-09

Line No.	Account (6)	Cost Center (5)	Internal Order (12)	Debit (S) Credit (H) (1)	Debit Amount (10+2)	Credit Amount (10+2)	Detail Text (50)	Quantity (9+3)	Unit of Measure (3)	
1	540200	84020	805-02890	S	4,061,846.00	-	OR WACOG PGA Activity			
2	191400			H	-	4,061,846.00	OR WACOG PGA Activity			
3	540200	84020	805-02890	S	25,388.00	-	Ore Storage PGA Timing			
4	191400			H	-	25,388.00	OR Storage PGA Adj			
5	540100	84020	805-02880	S	237,046.00	-	OR DEM PGA Activity			
6	191410			H	-	237,046.00	OR DEM PGA Activity			
7	411000	83010	419-06205	S	212,617.00	-	OR PGA Interest			
8	191400			H	-	189,427.00	OR WACOG Interest			
9	191410			H	-	20,587.00	OR DEM Incr. Interest			
10	191450			H	-	2,603.00	OR DEM Coll. Interest			
11	540100	84020	805-02885	H	-	142,384.21	OR DEM DEF Collected			
12	191450			S	142,384.21	-	OR DEM DEF Collected			
13	540200	84020	805-02950	S	552,800.00	-	WA WACOG PGA Activity			
14	191420			H	-	552,800.00	WA WACOG PGA Activity			
15	540100	84020	805-02940	H	-	371,696.76	WA DEM PGA Activity			
16	191430			S	371,696.76	-	WA DEM PGA Activity			
17	411000	83010	419-06210	S	10,619.00	-	WA PGA Interest			
18	191420			H	-	9,268.00	WA WACOG Interest			
19	191430			H	-	1,353.00	WA DEM Interest			
20	191432			S	2.00	-	WA DEM Interest			
21	540200	84020	805-02890	H	-	-	Ore Hedge PGA Adj.			
22	191400			H	-	-	Ore Hedge PGA Adj.			
				Total	5,614,398.97	5,614,398.97				

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

Prepared by _____ Date _____
Approved by _____ Date _____

Oregon Storage Cut Off Adjustment:

	November-08	December-08	January-09	February-09	March-09	April-09	May-09	June-09	July-09	August-09	September-09	October-09
88 "ORPGA" Profoma Commodity Rate	0.82138	0.82138	0.82138	0.82138	0.82138	0.82138	0.82138	0.82138	0.82138	0.82138	0.82138	0.82138
89 "ORPGA" Winter Profoma Cdity Rate	0.81973	0.81973	0.81973	0.81973	0.81973	0.81973	0.81973	0.81973	0.81973	0.81973	0.81973	0.81973
90 "Collections" Winter Commodity Rate	\$ 832,597	\$ 779,462	\$ 1,094,025	\$ 965,144	\$ 817,760	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
91 "Collections" Average Commodity Rate	\$ 51,959,807	\$ 93,689,998	\$ 89,898,192	\$ 72,535,297	\$ 69,223,177	\$ 45,581,656	\$ 28,320,906	\$ 19,836,496	\$ 17,596,268	\$ 17,987,650	\$ 19,672,578	\$ -
92 Profoma Commodity Cost Collected	\$ 52,792,404	\$ 94,469,459	\$ 90,932,217	\$ 73,500,441	\$ 70,040,937	\$ 45,581,656	\$ 28,320,906	\$ 19,836,496	\$ 17,596,268	\$ 17,987,650	\$ 19,672,578	\$ -
93 Total Collection vs Calculated Line 20-17	53,133,051	95,079,029	91,518,963	73,974,707	70,492,881	45,875,774	28,503,648	19,964,492	17,709,809	18,103,717	19,799,517	-
94 Total Collection vs Calculated Restated	52,792,404	94,469,459	90,932,217	73,500,441	70,040,937	45,581,656	28,320,906	19,836,496	17,596,268	17,987,650	19,672,578	-
95 Total Collection vs Calculated	340,647	609,570	586,746	474,266	451,944	294,118	182,742	127,996	113,541	116,066	126,938	-
96 20% Diff. (Collection vs Calculated)	68,129	121,914	117,349	94,853	90,389	58,824	36,548	25,599	22,708	23,213	25,388	-
97 Amount Previously Booked	68,129	121,914	117,349	94,853	90,389	58,824	36,530	25,617	22,708	23,213	25,388	-
98 Net to Book (191400)							18	(18)			25,388	

99 Entry 191400.....

100 Entry 805-02890.....

(25,388.00)

25,388.00

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

2008 - 9 Tracker year

Oregon Demand charge deferral

R:\Gas Accounting\UV26A Cost of Gas Deferral OR & WA\2009 PCA Activity\OR & WA PCA 06-09 Deferrals_2008-08.xls\Embedded Commodity Detail Tab 4

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	3,864,684.96	4,000,354.70	3,877,927.03	4,000,354.70	4,000,354.69	3,871,310.89	
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	449,761.39	435,252.96	
49	162,298.48	162,298.48	162,298.48	147,117.89	103,855.35	157,488.76	162,730.55	157,488.76	162,730.55	162,730.55	157,488.76	
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	18,688.19	18,688.19	
CN Transmission Co.:												
51	733,414.76	601,692.43	605,370.55	651,528.56	642,357.18	670,352.45	663,286.50	713,598.28	724,133.60	746,288.73	750,841.79	
52	281,191.85	230,689.39	232,099.59	209,129.83	206,185.97	192,271.29	190,540.01	205,291.43	208,019.35	214,383.77	215,691.72	
53	670,332.67	550,548.75	553,914.24	576,848.38	555,845.77	598,918.87	573,958.37	597,363.68	626,608.70	645,780.02	649,025.23	
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	55,800.00	54,000.00	
55	610,623.21	517,652.89	520,617.28	462,944.50	618,738.27	524,823.88	585,639.84	556,739.31	584,777.16	602,868.64	586,785.95	
56		(211,100.85)	(94,247.36)	116,782.02		(53,787.07)	31,518.09	157,037.21	(172,053.01)	(135,892.03)	(170,883.65)	
57												
58	6,824,041.60	6,450,486.36	6,578,958.06	6,330,319.88	6,641,340.93	6,516,481.36	6,682,275.64	6,773,396.85	6,587,580.42	6,656,943.60	6,467,924.18	
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	146,380.00	162,063.00	162,063.00	146,380.00	185,172.00
62	18,688.19	18,688.00	18,688.00	18,688.00	18,688.00	18,688.00	18,688.00	18,688.00	18,688.00	18,688.00	18,688.00	18,688.00
CN Transmission Co.:												
63	681,222.00	735,942.00	735,942.00	735,942.00	735,942.00	735,942.00	735,942.00	735,942.00	735,942.00	735,942.00	735,942.00	735,942.00
64	364,385.00	281,944.00	281,944.00	281,944.00	281,944.00	252,329.00	252,329.00	252,329.00	252,329.00	252,329.00	252,329.00	281,944.00
65	769,641.00	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	769,641.00
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)	(0.01)	9,482.83	62,776.02	3,260.85	9,558.73	15,229.45	9,558.73	9,558.73	9,249.21	
71	13,263.35	(0.56)	(0.56)	0.57	(0.56)	(0.04)	(0.55)	(0.04)	(0.55)	(0.55)	(0.04)	
72	(25,400.83)	212.85	212.85	666.98	(52,613.90)	590.03	603.39	54,016.85	455.88	(37,860.57)	(36,633.26)	
73		0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	
CN Transmission Co.:												
74	47,177.03	(121,348.18)	(118,023.53)	(76,301.30)	(84,591.31)	(59,286.39)	(65,673.30)	(20,196.46)	(10,673.61)	9,352.41	13,467.92	
75	(75,198.29)	(46,329.04)	(45,054.36)	(65,816.73)	(66,477.68)	(54,286.16)	(55,851.06)	(42,517.26)	(40,051.49)	(34,298.69)	(33,116.43)	
76	(88,860.90)	(156,276.40)	(163,234.34)	(126,082.97)	(151,488.43)	(110,407.88)	(135,118.28)	(111,813.62)	(87,525.82)	(70,196.86)	(65,116.74)	
77	48,810.60	50,437.62	50,437.62	45,556.56	50,437.62	49,810.60	50,437.62	48,810.60	50,437.62	50,437.62	48,810.60	
78	6,783.06	(100,056.40)	(97,196.11)	(94,542.97)	(89,075.33)	(75,253.39)	(83,798.00)	(46,405.04)	(39,382.78)	(23,210.67)	(19,245.88)	
79		(190,814.06)	(85,190.19)	105,559.27	(48,627.17)		28,489.20	141,945.93	(155,518.72)	(122,832.81)	(154,461.73)	
80												
81	(82,486.83)	(564,174.01)	(448,048.45)	(201,457.59)	(391,660.57)	(246,572.21)	(251,352.06)	39,070.56	(272,700.57)	(219,051.23)	(237,046.18)	
82		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)	(564,174.01)	(448,048.45)	(201,457.59)	(391,660.57)	(246,572.21)	(251,352.06)	39,070.56	(272,700.57)	(219,051.23)	(237,046.18)	
85	(82,486.83)	(564,174.01)	(448,048.45)	(201,457.59)	(391,660.57)	(246,572.21)	(251,352.06)	39,070.56	(272,700.57)	(219,051.23)	(237,046.18)	
85 Net to Book (191410)												
86												
87												
86 Entry 191410												
87 Entry 805-02880												

(237,046.00)
237,046.00

NORTHWEST NATURAL GAS COMPANY															
ACCOUNT 191.400 OREGON 1208 - 11/09 WACOG															
	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	Reference See *
Beg. Balance	1,644,186	(1,222,435)	(10,660,626)	(21,393,644)	(30,872,131)	(38,710,111)	(11,776,594)	(15,578,518)	(24,332,902)	(28,609,563)					
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							(7,569,016)							(7,569,016)	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												(4,087,234)		(4,087,234)	Aug 05 Tab 13
Bal. Before Int.												(28,420,136)		(28,420,136)	
Int. Rate	0.08618											(189,427)		(189,427)	
Ending Balance												(28,609,563)		(28,609,563)	
Oct: Accrual															Sep 05 Tab 14
Bal. Before Int.															
Int. Rate	0														
Ending Balance															
Entry JV-28A		5,883	1,509	(42,517)	(114,690)	(187,006)	(248,964)	(291,101)	(97,876)	(126,868)	(158,191)	(189,427)		(1,449,248)	
Previously Book		5,883	1,509	(42,517)	(114,690)	(187,006)	(248,964)	(291,101)	(97,876)	(126,868)	(158,191)	(189,427)			
Net to Record															
Monthly Deferral		1,638,303	(2,868,130)	(9,395,674)	(10,618,328)	(9,291,481)	(7,569,016)	(3,647,513)	(3,704,048)	(4,174,123)	(4,295,202)	(4,087,234)		(58,032,446)	
Entry 191400														(189,427)	
Entry 419-06205														189,427	

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

October 5, 2009	NORTHWEST NATURAL GAS COMPANY												Reference
Page 1 OR	ACCOUNT 191.410 OREGON DEMAN D 10/08 to 9/09												See *
Beg. Balance	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
		(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)	(3,005,732)	
Nov. Accrual	(82,487)												(82,487)
Bal. Before Int.	(82,487)												(82,487)
Int. Rate	0.08618												(296)
Ending Balance		(82,783)											(82,783)
Dec. Accrual		(564,174)											(564,174)
Bal. Before Int.		(646,957)											(646,957)
Int. Rate	0.08618	(2,620)											(2,620)
Ending Balance		(649,577)											(649,577)
Jan. Accrual			(514,537)										(514,537)
Bal. Before Int.			(1,164,114)										(1,164,114)
Int. Rate	0.08618		(6,513)										(6,513)
Ending Balance			(1,170,627)										(1,170,627)
Feb. Accrual				(240,529)									(240,529)
Bal. Before Int.				(1,411,156)									(1,411,156)
Int. Rate	0.08618			(9,271)									(9,271)
Ending Balance				(1,420,427)									(1,420,427)
Mar. Accrual					(286,101)								(286,101)
Bal. Before Int.					(1,706,528)								(1,706,528)
Int. Rate	0.08618				(11,228)								(11,228)
Ending Balance					(1,717,756)								(1,717,756)
Apr. Accrual						(225,537)							(225,537)
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)
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
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)
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)
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											(237,046)		(237,046)
Bal. Before Int.											(2,985,145)		(2,985,145)
Int. Rate	0.08618										(20,587)		(20,587)
Ending Balance											(3,005,732)		(3,005,732)
Oct. Accrual													
Bal. Before Int.												(3,005,732)	(3,005,732)
Int. Rate	0												
Ending Balance													(3,005,732)
Entry JV-28A		(296)	(2,620)	(6,513)	(9,271)	(13,146)	(14,953)	(15,898)	(16,927)	(18,814)	(20,587)		(18,814)
Previously Book		(296)	(2,620)	(6,513)	(9,271)	(11,228)	(14,953)	(15,898)	(16,927)	(18,814)	(20,587)		(18,814)
Net to Record													(20,587)
Monthly Deferral		(82,487)	(564,174)	(514,537)	(240,529)	(286,101)	(225,537)	18,035	(272,701)	(219,050)	(237,046)		(2,875,479)
Entry 191410													(20,587)
Entry 419-06205													20,587

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

NORTHWEST NATURAL GAS COMPANY														
October 5, 2009	ACCOUNT 191.450 OREGON 10/08 - 9/09 OR Demand Accrual Vol.													
Page 2 OR	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 *
Reg. Balance	1,164,189	47,837	(653,478)	(757,872)	(1,762,390)	(1,785,991)	(971,377)	(681,704)	(541,853)	(433,604)	(293,822)			
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	
Ending Balance	1,164,189												1,164,189	
Dec: Accrual	(1,120,690)												(43,500)	Nov 05 Tab 4
Bal. Before Int.	43,500												4,337	
Int. Rate	0.08618												47,837	
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)	Feb 05 Tab 7
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	(961,511)												(961,511)	Apr 05 Tab 9
Bal. Before Int.	(9,866)												(9,866)	
Int. Rate	0.08618												(971,377)	
Ending Balance	(971,377)												(971,377)	
Jun: Accrual	(675,789)												(675,789)	May 05 Tab 10
Bal. Before Int.	(295,587)												(295,587)	
Int. Rate	0.08618												(5,915)	
Ending Balance	(681,704)												(681,704)	
Jul: Accrual	(537,475)												(537,475)	Jun 05 Tab 11
Bal. Before Int.	(144,230)												(144,230)	
Int. Rate	0.08618												(4,378)	
Ending Balance	(541,853)												(541,853)	
Aug: Accrual	(430,114)												(430,114)	Jul 05 Tab 12
Bal. Before Int.	(3,490)												(3,490)	
Int. Rate	0.08618												(433,604)	
Ending Balance	(433,604)												(433,604)	
Spt: Accrual	(291,219)												(291,219)	Aug 05 Tab 13
Bal. Before Int.	(2,603)												(2,603)	
Int. Rate	0.08618												(293,822)	
Ending Balance	(293,822)												(293,822)	
Oct: Accrual	(293,822)												(293,822)	Sep 05 Tab 14
Bal. Before Int.	0												0	
Int. Rate	0												0	
Ending Balance	0												0	
Entry JV-28A	4,165	4,337	(2,167)	(5,050)	(9,017)	(12,696)	(9,866)	(5,915)	(4,378)	(3,490)	(2,603)		(46,680)	
Previously Book	4,165	4,337	(2,167)	(5,050)	(9,017)	(12,696)	(9,866)	(5,915)	(4,378)	(3,490)	(2,603)		(46,680)	
Net to Record	1,160,024	(1,120,690)	(699,148)	(99,344)	(995,501)	(10,904)	824,480	295,587	144,230	111,739	142,384		(247,142)	
Monthly Deferral													(2,603)	
Entry 191450													2,603	
Entry 419-06205														

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

NW Natural Calculation of Oregon Collected Demand Deferrals and basis for Interest on Demand Deferrals												
	November-08	December-08	January-09	February-09	March-09	April-09	May-09	June-09	July-09	August-09	September-09	October-09
Demand Deferral - Volume Component												
1 Embedded Seasonalized Tab 20	9,489,845.00	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	9,242,550.43	6,032,239.70	3,381,576.44	2,507,545.32	2,149,904.95	2,234,140.69	2,452,165.35	-
3 Deferral	(1,160,024.47)	1,120,689.76	699,148.15	99,343.58	995,501.43	31,209.70	(622,485.56)	(237,581.68)	(164,535.05)	(111,739.31)	(162,689.65)	-
4 Previously Booked	(1,160,024.47)	1,120,689.76	699,148.15	99,343.58	975,195.99	10,904.26	(624,478.84)	(235,567.40)	(144,229.61)	(111,739.31)	(162,689.65)	-
5 Net to Book	\$ -	\$ -	\$ -	\$ -	\$ 20,305.44	\$ 20,305.44	\$ 1,994.28	\$ (1,994.28)	\$ (20,905.44)	\$ (1,117,398.31)	\$ -	\$ -
6 Entry 191450.....	142,384.21											
7 Entry 805-02885.....	(142,384.21)											
Actual Fixed Charges Collected												
Oregon Firm Calendar Mo. Sales:												
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	8,803,653	-5,654,832
16 Commercial	20,065,477	37,251,375	37,022,299	29,624,511	28,002,592	19,935,257	10,829,294	8,231,951	7,209,315	7,430,630	7,993,672	-4,787,012
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	2,910,795	-1,042,256
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	19,650,252	17,302,281	17,695,538	19,708,121	-11,484,100
19 1 - 99 Less: 31CSF - 31SFA C	2,017,087	2,995,082	2,791,244	2,728,024	2,428,619	1,889,596	1,668,002	1,565,183	1,390,104	1,390,104	1,452,235	-
20 31SFA - 31SFA 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	1,306,332	-
21 32CSF - 32SFA C	345,498	345,888	401,612	414,293	390,893	359,359	332,443	306,992	306,648	309,540	298,310	-
22 32SFA - 32SFA C	772,450	876,390	947,346	823,758	940,843	664,965	633,278	595,933	595,933	607,910	595,247	-
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	3,652,124	-
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	16,055,997	(11,484,100)
25 WGA OR No. 08-28-001 Line	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	\$ 1,888,987.99	\$ -
27 Plus: 31CSF - 31SFA C	\$ 266,175.09	\$ 270,652.05	\$ 273,880.23	\$ 271,820.56	\$ 277,062.25	\$ 352,182.28	\$ 164,281.03	\$ 287,421.82	\$ 257,789.67	\$ 258,998.33	\$ 258,994.71	\$ -
28 31SFA - 31SFA C	\$ 166,097.52	\$ 166,276.55	\$ 163,897.35	\$ 162,645.39	\$ 171,526.34	\$ 149,061.74	\$ 148,489.38	\$ 146,305.80	\$ 143,423.31	\$ 145,507.71	\$ 146,991.17	\$ -
29 32CSF - 32SFA 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	\$ 32,427.96	\$ 32,427.96	\$ 32,427.96	\$ -
30 32SFA - 32SFA C	\$ 85,737.89	\$ 89,455.63	\$ 91,163.16	\$ 92,952.85	\$ 87,544.27	\$ 71,538.44	\$ 78,514.03	\$ 72,519.46	\$ 72,519.46	\$ 72,519.46	\$ 72,519.46	\$ -
31 Prior Month Unbilled MDDV Com	\$ 131,657.88	\$ (130,973.47)	\$ (132,177.53)	\$ (134,052.26)	\$ (132,933.74)	\$ (135,632.41)	\$ (173,182.43)	\$ (78,070.75)	\$ (125,735.27)	\$ (125,919.20)	\$ (129,295.54)	\$ -
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)	\$ (69,474.50)	\$ (69,474.50)	\$ (72,063.34)	\$ -
33 Current Month Unbilled MDDV Com	\$ 130,973.47	\$ 132,177.53	\$ 134,052.26	\$ 132,933.74	\$ 135,632.41	\$ 173,182.43	\$ 78,070.75	\$ 125,735.27	\$ 125,919.20	\$ 129,295.54	\$ 126,042.87	\$ -
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	\$ 70,096.17	\$ 69,474.50	\$ 72,063.34	\$ 71,127.63	\$ -
35 MDDV @ 1.81 D/C Collected	\$ 989,971.40	\$ 559,638.43	\$ 565,670.21	\$ 564,414.33	\$ 575,861.06	\$ 631,517.14	\$ 321,200.19	\$ 556,364.56	\$ 504,848.78	\$ 515,472.95	\$ 508,735.02	\$ -
36 Plus: 31CSI - 31SIV	\$ 2,138.12	\$ 2,495.23	\$ 2,891.84	\$ 2,928.44	\$ 2,517.43	\$ 1,731.42	\$ 1,311.72	\$ 636.99	\$ 502.78	\$ 555.01	\$ 687.09	\$ -
37 31SIV - 31SIV	\$ 269.57	\$ 122.34	\$ 217.89	\$ 364.77	\$ 290.29	\$ 234.01	\$ 184.44	\$ 184.44	\$ 187.53	\$ 184.31	\$ 103.85	\$ -
38 32CSIM - 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	\$ 26,018.16	\$ 26,504.66	\$ -
39 32SIV - 32SIV	\$ 48,717.65	\$ 28,878.98	\$ 57,737.27	\$ 53,300.91	\$ 48,915.06	\$ 43,887.80	\$ 39,813.90	\$ 43,682.27	\$ 40,934.85	\$ 40,639.30	\$ 34,449.52	\$ -
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	\$ 61,745.12	\$ -
41 Prior Mo Manual Adjustments Com	\$ -	\$ (639.61)	\$ (10,463.29)	\$ (3,808.16)	\$ -	\$ (2.17)	\$ -	\$ (37.02)	\$ -	\$ -	\$ -	\$ -
42 Prior Mo Manual Adjustments Ind	\$ -	\$ (7,004.23)	\$ (4,081.17)	\$ (2,486.57)	\$ -	\$ -	\$ -	\$ (5.90)	\$ -	\$ (3,219.89)	\$ -	\$ -
43 Prior Mo Manual Adjustments Int	\$ -	\$ -	\$ (22,436.46)	\$ -	\$ (560.03)	\$ -	\$ -	\$ (1,907.66)	\$ -	\$ (22.00)	\$ -	\$ -
44 Unbilled Manual Adjustments Com	\$ 639.61	\$ 10,463.29	\$ 3,808.16	\$ 2,486.57	\$ -	\$ -	\$ -	\$ 37.02	\$ -	\$ -	\$ 108.43	\$ -
45 Unbilled Manual Adjustments Ind	\$ 7,004.23	\$ 4,081.17	\$ 2,486.57	\$ 2,486.57	\$ 560.03	\$ -	\$ -	\$ 5.90	\$ -	\$ 2,513.70	\$ -	\$ -
46 Unbilled Manual Adjustments Int	\$ 1,071,111.74	\$ 654,773.19	\$ 653,105.85	\$ 668,897.83	\$ 696,500.77	\$ 717,342.55	\$ 398,051.55	\$ 626,592.17	\$ 553,501.27	\$ 579,627.84	\$ 579,919.64	\$ -
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)	\$ (18,955.17)	\$ (19,311.08)	\$ (20,107.98)	\$ (20,709.68)	\$ (11,491.75)	\$ (18,089.72)	\$ (15,979.58)	\$ (16,733.86)	\$ (16,742.28)	\$ -
49 Revenue Sensitive Adjustment	\$ 7,309,820.53	\$ 12,790,941.76	\$ 12,100,124.15	\$ 9,748,253.58	\$ 9,242,550.43	\$ 6,032,239.70	\$ 3,381,576.44	\$ 2,507,545.32	\$ 2,149,904.95	\$ 2,234,140.69	\$ 2,452,165.35	\$ -
50 Total D/C Ctd (26+47+49)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
R:\Gas\Accounting\28A\Cost of Gas Deferral OR & WA\2009 PGA Activity\OR & WA PGA 08-09 Deferrals 2008-09.xls\WAPGA Tab 17												

NORTHWEST NATURAL GAS COMPANY													
ACCOUNT 191.430 WASHINGTON 10/08 - 9/09 DEMAND													
Page 2 WA													
	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	(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.		(61,685)											(61,685)
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			(336)										(336)
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										407,122			407,122
Bal. Before Int.										(683,067)			(683,067)
Int. Rate										(2,401)			(2,401)
Ending Balance										(685,468)			(685,468)
Spt: Accrual											371,697		371,697
Bal. Before Int.											(313,772)		(313,772)
Int. Rate											(1,353)		(1,353)
Ending Balance											(315,125)		(315,125)
Oct: Accrual													
Bal. Before Int.													
Int. Rate													
Ending Balance													
Entry IV-29A													
Bal. Before Int.													
Int. Rate													
Ending Balance													
Previously Book													
Net to Record													
Monthly Deferral													
Entry 191430													
Entry 419-06210													

Now includes the reworking of ending balance 191432 b7 to 191430

1,722,316
(1,353)
1,353

Account Reconciliation
8/31/2009
191432 WA Demand Coil

Description: Washington's demand cost collected as defined in the related state's annual PGA.

	Beginning Balance	Debits +	Credits -	Ending Balance
Balance per Subledger	\$ (2.00)	\$ -	\$ -	\$ (2.00)
SL Reconciling Items (see below)	-			-
Adjusted Subledger Balance	\$ (2.00)	\$ -	\$ -	\$ (2.00)
Tie ↕ Tie				
Balance per General Ledger	(2.00)	-	-	(2.00)
GL Reconciling Items (see below)	-			-
Adjusted General Ledger Balance	\$ (2.00)	\$ -	\$ -	\$ (2.00)
Tie ↕ Tie				

Note: Subledger support found in back up for JV28A - see link below:
[./JV28A%20Cost%20of%20Gas%20Deferral%20OR%20&%20WA%2009%20PGA%20Activity/Journal%20upload%20SAP%20&%20OR.%20WA%20PGAIN?&](#)

Reconciling Items and Adjustments

<u>Description</u>	<u>Debit</u>	<u>Credit</u>	<u>Action Needed</u>
Subledger Reconciliation Items			
<i>Itemize by individual items</i>			
Total Subledger Adjustments	0	0	
General Ledger Items			
<i>Itemize by individual items</i>			
Total General Adjustments	0	0	Rounding Adj

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	5,469,769.61	3,236,470.75	1,882,413.83	1,103,440.51	922,632.81	906,778.63	1,035,749.76	-
52 Commercial	2,627,916.89	4,337,555.75	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	1,014,134.11	-
53 Industrial Firm	560,101.24	498,416.54	377,987.59	392,098.86	425,271.74	284,852.17	323,968.84	271,348.73	272,302.32	301,091.78	330,742.26	-
54 Industrial Interruptible	90,691.61	88,497.12	92,813.84	107,455.85	116,335.51	83,252.75	74,504.19	68,162.41	44,752.52	65,353.54	70,883.90	-
55 Total Demand charge Collected	\$ 7,308,610.18	\$ 12,790,201.86	\$ 12,099,386.15	\$ 9,747,497.72	\$ 9,241,769.39	\$ 6,031,429.10	\$ 3,381,126.64	\$ 2,506,837.28	\$ 2,149,279.49	\$ 2,233,485.71	\$ 2,451,510.04	\$ -
	-1,210	-740	-738	-756	-787	-811	-450	-708	-625	-655	-655	0

	Sep-09 (Estimate)			Embedded			Comparison to Embedded		
	THERMS	AMOUNT	RATE/THM	THERMS	AMOUNT	RATE/THM	THERMS	AMOUNT	
Contract Commodity Gas Costs:									
Yr around Contracts-Rock	0.1247								
Yr around Contracts Albe	0.1647								
Yr around Contracts-Sum	0.4621								
Husky Deal -	#VALUE!								
S.T. Contracts-Rockies	#VALUE!								
S.T. Contracts-Alberta	#VALUE!								
S.T. Contracts-Sumas/St	#VALUE!								
Swing Contracts - Rockie									
Swing Contracts - Alberta									
Hedged Spot Purch-Rock	#VALUE!								
Hedged Spot Purch-Alber									
Hedged Spot Purch-Sum:									
Spot Purchases-Rockies	#VALUE!								
Spot Purchases-Alberta	#VALUE!								
Spot Purchases-Sumas/S	#VALUE!								
Volumetric Transp Chg	#VALUE!								
Misc. Act. U/S Sales	#VALUE!								
Sub Total	(0.3051)								
Field Production Gas	(0.0730)								
Storage Activity:									
System Withdrawals	0.3038								
System Injections	(0.2162)								
Sub Total									
P/M Imbalance Adj	0.8267								
C/M Imbalance Adj	0.8267								
Cost of Company Use Ga	0.8267								
Misc. Cust. Imbalance Pu									
Prior Period Estimate Adj									
Line Loss & Unacct For									
Total Monthly Gas Cost	(0.3007)								
RESTATEd COST AT EN									
ACTUAL COST OF GAS.									
VARIANCE FROM ACTU									
Sales Sendout, See WAF									

Ore. Portion of Sendout X % of Oregon Sales

	Sep-09 (Estimate)		Embedded		Comparison to Embedded	
	THERMS	AMOUNT	THERMS	AMOUNT	THERMS	AMOUNT
Oregon.....	24,420,317	% Of Oregon Sales.....	0.9063			
Washington.....	2,526,188	Oregon's Share of the Var.	(6,426,607.08)			
Total.....	26,946,505					
Estimated WACOG Variar			(1,285,321.42)			

Shareholders Share of the WACOG Deferral 1,020,170
WACOG Equalization (55,000)
Estimated Shareholder (gain) or Loss (1,075,170)

Base Load
Swing
Gross Spot
Injections
Storage

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	15,308,689	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	9,105,595	
Commercial	10,365,647	16,143,644	29,936,688	39,830,865	34,850,004	30,989,987	23,752,780	15,136,000	9,648,959	7,267,526	6,821,165	7,492,066	
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	1,942,922	
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	18,540,583	-
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	6,393,544
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	5,253,877
Industrial Firm	1,286,582	1,938,756	1,967,833	1,549,810	1,347,001	1,228,192	785,028	785,028	918,691	862,658	853,417	1,001,896	1,078,025
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	12,725,446
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	6,393,544	
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	5,253,877	
Industrial Firm	1,938,756	1,967,833	2,284,083	1,549,810	1,347,001	1,228,192	785,028	785,028	862,658	853,417	1,001,896	1,078,025	
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	12,725,446	-
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	8,297,859	9,111,629	
Commercial	11,789,835	17,843,158	29,957,683	42,654,345	37,302,692	33,429,367	25,622,200	16,468,607	10,531,092	8,697,783	7,587,047	8,337,360	
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	2,989,238	
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	5,157,967	
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	25,596,195	-
Calculated Calendar Month Volumes:													
Residential	38,525,897	74,984,510	127,125,325	174,984,510	155,883,528	130,762,342	103,071,694	61,484,809	38,680,800	27,292,795	24,715,385	26,946,505	(12,725,446)
Commercial	21,887,096	40,477,964	74,984,510	103,071,694	94,356,583	84,356,583	74,984,510	61,484,809	40,228,583	30,762,342	28,178,485	26,946,505	(12,725,446)
Industrial Firm	3,681,024	4,828,846	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	5,157,967	
Interruptible	7,031,484	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	5,157,967	
Company Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	71,125,501	127,125,325	227,732,561	314,231,663	274,563,215	222,732,561	143,921,749	94,356,583	61,484,809	40,228,583	38,680,800	40,228,583	26,946,505
Total Commodity Costs Incurred in ORPGA file excluding Oregon Inventory balancing Adjustment.													
Amount	\$ 61,156,311	\$ 101,296,057	\$ 174,984,510	\$ 227,732,561	\$ 203,084,084	\$ 174,984,510	\$ 143,921,749	\$ 94,356,583	\$ 61,484,809	\$ 40,228,583	\$ 38,680,800	\$ 40,228,583	\$ 26,946,505
System WACOG Per Therm Sold:	0.85994	0.79682	0.79682	0.72123	0.68058	0.69169	0.65428	0.68924	0.63046	0.57811	0.57692	0.60688	0

NORTHWEST NATURAL GAS COMPANY

Date 30-Sep-09

Journal Entry Voucher No. JV 29

AMORT RATE ITEMS

Scanned

Document Number

100304069

Prepared:

J. Burbanck 10/5/09

Approved

Verified:

Northwest Natural Gas Company SAP Journal Entry

Company Code	Document Type	Document Date	Posting Date	Currency	Reference	Header Text
(4) 5000	(2) SA	(8) 9302009 (MMDDYYYY)	(8) 9302009 (MMDDYYYY)	(3) USD	(16) JV29	(25) 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 (10+2)	Credit Amount (10+2)	Detail Text	Quantity (9+3)	Unit of Measure (3)
1	402000	81199	495-06080	S	369.15	-	AMORT 186231		
2	186231			H	-	369.15	C/M AMORT		
3	411000	83010	419-06205	H	-	13.34	C/M INTEREST		
4	186231			S	13.34	-	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	-	107,683.53	AMORT 186271		
30	186271			S	107,683.53	-	C/M AMORT		
31	411000	83010	419-06205	S	888.32	-	C/M INTEREST		
32	186271			H	-	888.32	C/M INT 186271		
33	402000	81199	495-06064	S	16,613.55	-	AMORT 186277		
34	186277			H	-	16,613.55	C/M AMORT		
35	411000	83010	419-06205	H	-	161.32	C/M INTEREST		
36	186277			S	161.32	-	C/M INT 186277		
37	402000	81199	495-06233	S	1,118.46	-	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	9302009 (MMDDYYYY)	9302009 (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)	Debit Amount (10+2)	Credit Amount (10+2)	Detail Text (50)	Quantity (9+3)	Unit of Measure (3)
38	186286			H	-	1,118.46	C/M AMORT		
39	411000	83010	419-06205	H	-	7.92	C/M INTEREST		
40	186286			S	7.92	-	C/M INT 186286		
41	402000	81199	495-06233	S	2,343.15	-	AMORT 186288		
42	186288			H	-	2,343.15	C/M AMORT		
43	411000	83010	419-06205	H	-	15.01	C/M INT 186288		
44	186288			S	15.01	-	C/M INTEREST		
45	191401			H	-	247,012.82	C/M AMORT		
46	541000	84020	805-02650	S	247,012.82	-	AMORT 191401		
47	191401			S	3,502.03	-	C/M INT 191401		
48	411000	83010	419-06205	H	-	3,502.03	C/M INTEREST		
49	540700	84020	805-02650	H	-	440,378.40	AMORT 191411		
50	191411			S	440,378.40	-	C/M AMORT		
51	411000	83010	419-06205	S	5,253.37	-	C/M INTEREST		
52	191411			H	-	5,253.37	C/M INTEREST 191411		
53	540700	84020	805-02650	H	-	20,389.45	AMORT 19031		
54	191031			S	20,389.45	-	C/M AMORT		
55	411000	83010	419-06205	H	-	-	C/M INTEREST		
56	191031			H	-	-	C/M INTEREST 19031		
57	186311			H	-	-	C/M INTEREST 19031		
58	504200	11529	908-07399	S	5,200.00	-	WA FURN PROG		
59	186311			H	-	-	WA FURN PROG		
60	411000	83010	419-06210	H	-	145.93	INT - WA FURN PROG		
61	186312			H	-	-	INT - WA FURN PROG		
62	504200	11529	908-07209	H	-	-	WEATH DEFERRAL		
63	186312			H	-	-	DEFERRED WX 186312		
64	411000	83010	419-06210	H	-	-	INT - DEF WX		
65	402000	82299	495-06080	S	6,051.15	-	INT - DEF WX 186312		
66	186316			H	-	-	C/M AMORT 186316		
67	411000	83010	419-06210	H	-	6,051.15	C/M AMORT		
68	186316			S	102.04	-	C/M INTEREST 186316		
69	402000	81199	495-06374	S	2,306.68	-	C/M AMORT 186259		
70	186259			H	-	2,306.68	C/M AMORT		
71	411000	83010	419-06205	H	-	128.71	C/M INTEREST		
72	186259			S	128.71	-	C/M INT 186259		
73	402000	81199	495-06374	S	1,367.12	-	C/M AMORT 186292		
74	186292			H	-	1,367.12	C/M AMORT		

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	9302009 (MMDDYYYY)	9302009 (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)
75	411000	83010	419-06205	H	-	78.52	C/M INTEREST		
76	186292			S	78.52	-	C/M INT 186292		
77	191421			H	-	40,411.10	C/M AMORT 191421		
78	541000	84020	805-02655	S	40,411.10	-	C/M AMORT		
79	411000	83010	419-06210	H	-	686.69	C/M INTEREST		
80	191421			S	686.69	-	C/M INT 191421		
81	191431			S	29,881.13	-	C/M AMORT		
82	540700	84020	805-02655	H	-	29,881.13	C/M AMORT 191431		
83	411000	83010	419-06210	S	603.64	-	C/M INT 191431		
84	191431			H	-	603.64	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	H	-	-	SB408 PAYMENT 9/09		
94	186400			H	-	-	SB408 PAYMENT 9/09		
95	411000	83010	419-06205	H	-	-	SB408 INT 9/09		
96	186400			H	-	-	SB408 INT 9/09		
97	186301			H	-	-	OR STOR CREDIT 9/09		
98	402000	81199	495-02225	H	-	-	OR STOR CREDIT 9/09		
99	411000	83010	419-06205	H	-	-	OR STOR CREDIT INT 9/09		
100	186301			H	-	-	OR STOR CREDIT INT 9/09		
101	186360			H	-	92.73	C/M INTEREST 186360		
102	411000	81199	495-06516	S	92.73	-	C/M INTEREST 186360		
103	186360			S	7,443.47	-	C/M AMORT 186360		
104	402000	81199	495-06516	H	-	7,443.47	C/M AMORT 186360		
105	186365			H	-	99.22	C/M INTEREST 186365		
106	411000	82299	419-06210	S	99.22	-	C/M INTEREST 186365		
107	186365			S	5,663.00	-	C/M INTEREST 186365		
108	402000	82299	495-06516	H	-	5,663.00	C/M AMORT 186365		
109	186310			H	-	-	C/M AMORT 186365		
110	504200	11529	908-07399	H	-	-	WA ENERGY EFFICIENCY		
111	186310			S	84.21	-	WA ENG EFFICIENCY 186310 INT - WA ENERGY EFF		

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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	9302009 (MMDDYYYY)	9302009 (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)
112	411000	83010	419-06210	H	-	84.21	INT - WA ENERGY EFF		
113	186232			S			C/M INTEREST 186232		
114	411000	81199	419-06205	H			C/M INTEREST 186232		
115	186232			H			C/M AMORT 186232		
116	402000	81199	495-06080	H			C/M AMORT 186232		Industrial DSM program - will begin to amortize in Nov.
117	186234			S	406.34		C/M INTEREST 186234		
118	411000	82299	419-06210	H		406.34	C/M INTEREST 186234		
119	186234			H			C/M AMORT 186234		WA GREAT program - will begin to amortize in Nov.
120	402000	82299	495-06517	H			C/M AMORT 186234		
Total					950,049.33	950,049.33			

Prepared by _____ Date _____ Approved by _____ Date _____

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

	Referrals	NEW pro-rated	NEW	Dec-08	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sept-09	Oct-09	OLD pro-rated
Block 4	(0.00001)	115,536	296,238	301,908	175,112	238,422	65,733	42,342	28,655	14,867	21,765	15,314	0	0	
Block 5	(0.00001)	0	0	0	0	0	0	0	0	0	0	0	0	0	
Block 6	(0.00001)	0	0	0	0	0	0	0	0	0	0	0	0	0	
32 Firm Trans	(0.00003)	444,489	457,799	467,343	467,748	707,748	711,046	740,442	704,973	703,420	659,551	713,533	687,526	0	
Block 1	(0.00003)	765,315	748,930	751,678	751,678	751,678	751,678	751,678	751,678	751,678	751,678	751,678	751,678	0	
Block 2	(0.00003)	468,759	468,759	468,759	468,759	468,759	468,759	468,759	468,759	468,759	468,759	468,759	468,759	0	
Block 3	(0.00003)	1,059,846	1,059,846	1,059,846	1,059,846	1,059,846	1,059,846	1,059,846	1,059,846	1,059,846	1,059,846	1,059,846	1,059,846	0	
Block 4	(0.00001)	1,070,873	1,070,873	1,070,873	1,070,873	1,070,873	1,070,873	1,070,873	1,070,873	1,070,873	1,070,873	1,070,873	1,070,873	0	
Block 5	(0.00001)	1,070,873	1,070,873	1,070,873	1,070,873	1,070,873	1,070,873	1,070,873	1,070,873	1,070,873	1,070,873	1,070,873	1,070,873	0	
Block 6	(0.00000)	0	0	0	0	0	0	0	0	0	0	0	0	0	
32 Inter Sales	(0.00003)	1,332,889	1,474,277	1,474,277	1,446,767	1,271,959	1,170,285	1,170,285	1,170,285	1,170,285	1,170,285	1,170,285	1,170,285	0	
Block 1	(0.00003)	1,768,129	1,768,129	1,768,129	1,768,129	1,768,129	1,768,129	1,768,129	1,768,129	1,768,129	1,768,129	1,768,129	1,768,129	0	
Block 2	(0.00003)	967,540	967,540	967,540	967,540	967,540	967,540	967,540	967,540	967,540	967,540	967,540	967,540	0	
Block 3	(0.00003)	1,575,380	1,575,380	1,575,380	1,575,380	1,575,380	1,575,380	1,575,380	1,575,380	1,575,380	1,575,380	1,575,380	1,575,380	0	
Block 4	(0.00001)	676,891	676,891	676,891	676,891	676,891	676,891	676,891	676,891	676,891	676,891	676,891	676,891	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	
32 Inter Trans	(0.00003)	539,630	419,420	447,781	611,444	561,544	581,309	569,076	608,463	596,837	575,909	582,183	582,183	0	
Block 1	(0.00003)	737,372	657,332	654,488	974,715	964,488	1,009,215	954,087	1,069,095	1,029,155	1,091,604	1,091,604	1,091,604	0	
Block 2	(0.00003)	575,352	525,275	525,275	605,821	575,352	605,821	575,352	605,821	575,352	605,821	575,352	605,821	0	
Block 3	(0.00001)	1,933,344	1,933,344	1,933,344	1,933,344	1,933,344	1,933,344	1,933,344	1,933,344	1,933,344	1,933,344	1,933,344	1,933,344	0	
Block 4	(0.00001)	3,733,253	3,733,253	3,733,253	3,733,253	3,733,253	3,733,253	3,733,253	3,733,253	3,733,253	3,733,253	3,733,253	3,733,253	0	
Block 5	(0.00000)	8,601,448	8,601,448	8,601,448	8,601,448	8,601,448	8,601,448	8,601,448	8,601,448	8,601,448	8,601,448	8,601,448	8,601,448	0	
Block 6	(0.00000)	0	0	0	0	0	0	0	0	0	0	0	0	0	
186.259 Beginning Balance		106,433	103,910	94,326	80,453	68,339	57,563	49,409	44,414	41,537	38,288	37,324	35,146	35,271	
186.259 Accum/Transfer		(2,519)	(9,935)	(14,184)	(12,378)	(11,000)	(8,344)	(5,161)	(3,030)	(2,392)	(2,100)	(2,307)	(2,307)	(3,167)	
186.259 Interest @ 4.27%		(4)	352	310	264	224	190	167	144	144	144	144	129	129	
186.259 Ending Balance		103,910	94,326	80,453	68,339	57,563	49,409	44,414	41,537	38,288	37,324	35,146	35,271		
186.292 AMORTIZATION IMP. REFUND															
1R	(0.00014)	18,017	85,510	122,964	103,266	94,495	73,263	46,391	35,336	30,377	23,104	29,202	29,202	32,051	
1C	(0.00006)	4,357	22,969	35,687	28,096	26,055	13,653	6,195	5,491	4,260	5,268	5,268	5,268	6,248	
2R	(0.00006)	10,774	46,590	78,271	58,224	51,432	36,429	22,707	17,040	11,814	8,662	4,862	4,862	5,940	
3	(0.00006)	4,149,520	18,444,889	28,305,710	21,420,214	15,232,395	10,900,907	6,139,171	3,800,907	2,375,375	1,500,000	796,939	796,939	1,500,000	
31C Firm Sales	(0.00004)	925,155	2,236,311	2,322,011	2,489,758	2,322,011	2,322,011	2,322,011	2,322,011	2,322,011	2,322,011	2,322,011	2,322,011	0	
Block 1	(0.00004)	1,227,224	4,930,116	7,032,518	5,997,075	5,960,246	4,085,556	2,340,616	1,122,471	849,477	651,131	770,820	770,820	0	
Block 2	(0.00003)	0	0	0	0	0	0	0	0	0	0	0	0	0	
Block 3	(0.00003)	25,203	31,533	37,471	35,349	32,700	30,540	29,111	27,407	26,498	25,151	23,562	23,562	0	
Block 4	(0.00004)	118,975	161,346	184,982	170,146	159,347	140,146	126,857	113,659	103,865	95,109	88,195	88,195	0	
Block 5	(0.00004)	184,810	491,857	473,383	494,071	476,593	462,532	453,085	443,085	436,385	430,195	425,253	425,253	0	
Block 6	(0.00004)	476,368	1,519,439	1,668,303	1,574,831	1,559,240	1,260,832	990,700	828,080	685,650	568,953	468,123	468,123	0	
Block 1	(0.00004)	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	0	
Block 2	(0.00003)	15,896	28,813	28,822	22,400	22,185	12,678	4,727	7,066	2,028	80	114,007	114,007	0	
Block 3	(0.00005)	9,921	0	0	0	0	0	0	0	0	0	0	0	0	
Block 4	(0.00001)	388,058	386,378	0	0	0	0	0	0	0	0	0	0	0	
Block 5	(0.00002)	581,908	581,908	581,908	581,908	581,908	581,908	581,908	581,908	581,908	581,908	581,908	581,908	0	
Block 6	(0.00001)	75,704	338,062	315,373	218,986	254,312	86,676	37,879	36,528	42,435	45,155	35,257	35,257	0	
Block 1	(0.00000)	0	0	0	0	0	0	0	0	0	0	0	0	0	
Block 2	(0.00000)	0	0	0	0	0	0	0	0	0	0	0	0	0	
Block 3	(0.00002)	385,996	393,785	393,785	393,785	393,785	393,785	393,785	393,785	393,785	393,785	393,785	393,785	0	
Block 4	(0.00002)	543,513	604,422	604,422	604,422	604,422	604,422	604,422	604,422	604,422	604,422	604,422	604,422	0	
Block 5	(0.00001)	198,271	314,973	274,377	198,852	204,644	166,430	149,301	122,495	112,572	112,572	134,697	126,946	0	
Block 6	(0.00000)	115,536	296,238	301,908	175,112	238,422	65,733	42,342	28,655	14,867	21,765	15,314	0	0	
Block 1	(0.00000)	0	0	0	0	0	0	0	0	0	0	0	0	0	
Block 2	(0.00000)	0	0	0	0	0	0	0	0	0	0	0	0	0	
Block 3	(0.00002)	444,489	440,107	457,799	467,343	443,771	500,769	484,690	478,639	465,370	486,236	486,236	486,236	0	
Block 4	(0.00001)	705,315	746,928	751,678	707,748	711,046	740,442	704,973	703,420	659,551	713,533	687,526	687,526	0	
Block 5	(0.00001)	468,759	527,700	526,229	470,614	459,015	485,005	431,890	407,666	388,235	413,457	438,145	438,145	0	
Block 6	(0.00000)	1,059,846	1,131,414	1,172,677	1,073,808	1,009,402	1,015,512	879,655	802,091	788,191	810,261	824,706	824,706	0	
Block 1	(0.00000)	1,070,873	1,423,824	1,672,665	553,949	1,082,115	557,556	541,421	605,608	605,755	689,474	839,674	839,674	0	
Block 2	(0.00000)	0	0	0	0	0	0	0	0	0	0	0	0	0	
Block 3	(0.00002)	1,332,889	1,022,961	1,474,277	1,446,767	1,271,959	1,170,285	1,170,285	1,170,285	1,170,285	1,170,285	1,170,285	1,170,285	0	
Block 4	(0.00001)	1,332,889	1,370,027	2,105,614	2,063,519	1,776,559	1,632,506	1,485,615	1,383,372	1,280,354	1,243,949	1,243,949	1,243,949	0	
Block 5	(0.00001)	1,332,889	1,370,027	2,105,614	2,063,519	1,776,559	1,632,506	1,485,615	1,383,372	1,280,354	1,243,949	1,243,949	1,243,949	0	
Block 6	(0.00001)	1,575,380	1,196,550	2,371,210	1,897,894	1,922,977	1,482,871	1,359,589	1,132,438	1,121,378	1,110,746	1,071,695	1,071,695	0	
Block 1	(0.00000)	0	0	0	0	0	0	0	0	0	0	0	0	0	
Block 2	(0.00000)	0	0	0	0	0	0	0	0	0	0	0	0	0	
Block 3	(0.00002)	539,630	419,420	447,781	611,444	561,544	581,309	569,076	608,463	596,837	575,909	582,183	582,183	0	
Block 4	(0.00002)	873,557	657,332	834,485	974,715	964,488	1,009,215	954,087	1,069,095	1,029,155	1,091,604	1,091,604	1,091,604	0	
Block 5	(0.00001)	571,250	525,275	525,275</											

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

OREGON DSM
86.232 INDUSTRIAL DSM AMORTIZATION

Increment = \$ 0.0025 per kWh collection from all Firm rate schedules.

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
186.232 Beginning Balance							226,616	226,616	303,243	390,421	458,153	536,444	615,565
186.232 Additions							75,000	75,000	75,000	75,000	75,000	75,000.00	
186.232 Amortization													
186.232 Prior Month Adjustment													
186.232 Interest @ 8.616%							0	1,616	2,178	2,732	3,290	4,122	4,471
186.232 Ending Balance							226,616	303,243	390,421	458,153	536,444	615,565	619,986

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

OLD presented

Reference	Nov-08	Dec-08	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09
186.365 Albany Interest Gain												
1% margin to re:												
1R	18,667	15,107	13,755	10,561	6,439	4,151	3,721	3,113	3,375	0	4,665	0
1C	7,555	6,302	6,242	4,377	3,343	2,489	2,306	2,247	2,364	0	2,364	0
2R	8,151,392	7,172,514	6,296,597	4,813,361	2,713,262	1,462,242	1,174,941	1,031,610	1,111,212	0	1,828,186	0
3CSF	2,796,234	2,534,988	2,237,508	1,656,667	1,066,936	689,119	547,321	472,763	521,291	0	640,347	0
3IFS	73,368	82,008	76,838	64,121	53,462	43,377	44,221	42,814	44,894	0	32,074	0
19	0	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	1,749	2,111	0	1,117	0
Block 2	55,671	138,351	138,528	138,159	132,780	118,264	105,209	96,952	101,459	0	2,000	0
Block 3	204,473	234,473	221,964	156,738	66,702	46,524	29,700	20,083	28,447	0	4,550	0
Block 4	2,026	12,000	12,000	12,000	12,000	9,867	9,447	9,180	9,247	0	0	0
Block 1	2,728	19,927	16,667	13,405	5,535	4,356	4,481	3,077	4,000	0	0	0
Block 2	0	0	0	0	0	0	0	0	0	0	0	0
Block 3	103,494	95,105	96,621	85,186	70,715	46,024	38,107	40,236	46,016	0	0	0
Block 4	83,125	59,248	54,620	18,194	2,126	0	0	1,436	1,973	0	0	0
Block 5	8,875	659	0	0	0	0	0	0	0	0	0	0
Block 6	0	0	0	0	0	0	0	0	0	0	0	0
Block 7	0	0	0	0	0	0	0	0	0	0	0	0
Block 8	0	0	0	0	0	0	0	0	0	0	0	0
Block 9	119,415	137,743	123,059	90,537	72,893	71,761	66,289	66,671	71,705	0	0	0
Block 10	134,907	171,823	89,050	45,589	39,567	32,176	28,914	25,968	25,594	0	0	0
Block 11	35,644	-12,291	12,113	5,976	4,238	0	0	0	0	0	0	0
Block 12	0	0	0	0	0	0	0	0	0	0	0	0
Block 13	0	0	0	0	0	0	0	0	0	0	0	0
Block 14	0	0	0	0	0	0	0	0	0	0	0	0
Block 15	0	0	0	0	0	0	0	0	0	0	0	0
Block 16	24,477	24,483	24,540	34,421	34,640	35,270	35,510	32,731	35,340	0	20,000	0
Block 17	40,000	40,000	40,000	48,000	44,652	44,951	45,547	40,000	44,168	0	40,000	0
Block 18	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	0	40,000	0
Block 19	200,000	18,000	112,000	110,000	112,000	110,000	112,000	112,000	103,376	0	110,000	0
Block 20	357,155	-82,899	127,968	78,805	49,147	25,862	16,280	8,314	103,376	0	127,965	0
Block 21	0	0	0	0	0	0	0	0	0	0	0	0
Block 22	119,825	111,831	105,491	117,532	112,997	106,663	110,723	110,460	110,555	0	0	0
Block 23	135,132	187,977	173,218	161,033	172,919	170,000	165,779	175,238	178,542	0	0	0
Block 24	84,020	117,105	117,635	68,663	67,806	75,149	65,350	75,149	60,206	0	0	0
Block 25	219,664	86,094	157,521	72,041	52,363	44,723	12,094	81,980	96,468	0	0	0
Block 26	0	0	0	0	0	0	0	0	0	0	0	0
Block 27	0	0	0	0	0	0	0	0	0	0	0	0
Block 28	25,374	25,517	25,460	27,018	25,350	26,647	34,490	37,269	34,660	0	10,000	0
Block 29	40,000	60,000	44,115	50,568	66,130	60,808	85,941	83,478	86,895	0	20,000	0
Block 30	28,389	27,638	26,633	40,000	47,839	40,000	61,128	50,197	63,110	0	20,000	0
Block 31	100,000	282,000	188,000	224,535	199,031	194,767	198,169	229,881	289,942	0	100,000	0
Block 32	409,244	104,684	259,136	211,864	198,054	177,252	105,948	138,524	135,245	0	103,467	0
Block 33	0	0	0	0	0	0	0	0	0	0	0	0
Block 34	0	0	0	0	0	0	0	0	0	0	0	0
Block 35	0	0	0	0	0	0	0	0	0	0	0	0
Block 36	0	0	0	0	0	0	0	0	0	0	0	0
186.365 Beginning Balance	(172,225)	(140,829)	(112,646)	(87,523)	(68,832)	(57,233)	(50,294)	(44,598)	(39,465)	(33,901)	(34,029)	
186.365 Accum/Transfer												
186.365 Amortization	31,984	28,659	25,500	18,910	11,776	7,090	5,824	5,246	5,663	0	7,078	0
186.365 Interest @ 3.37%	(588)	(476)	(376)	(219)	(177)	(114)	(99)	(99)	(99)	(128)	(115)	0
186.365 Ending Balance	(140,829)	(112,646)	(87,523)	(68,832)	(57,233)	(50,294)	(44,598)	(39,465)	(33,901)	(34,029)	(27,066)	
186.310 Beginning Balance												
186.310 Additions												
186.310 Amortization												
186.310 Interest @ 3.37%												
186.310 Ending Balance												
186.234 Beginning Balance												
186.234 Additions												
186.234 Amortization												
186.234 Interest @ 3.37%												
186.234 Ending Balance												
43 Firm Trans												
43 Interr Trans												

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

State	Type	Class	RS Type	Rate Schedule	SEPTEMBER				
					CIS	P/M Unbilled	C/M Unbilled	Net Unbilled	Total
OR	Sales	R	Firm	1	29,202.0	0	0	0	29,202.0
OR	Sales	R	Firm	2	7,958,081.9	0	0	0	7,958,081.9
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	1,747.0	0	0	0	1,747.0
OR	Sales	R	Firm	54	0	0	0	0	0
OR	Sales	C	Firm	1	5,267.9	0	0	0	5,267.9
OR	Sales	C	Firm	3	4,807,239.3	0	0	0	4,807,239.3
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	1,530,225.9	0	895.0	895.0	1,531,120.9
OR	Sales	C	Firm	31 Block 2	770,820.3	0	0	0	770,820.3
OR	Sales	C	Firm	32 Block 1	318,815.0	0	0	0	318,815.0
OR	Sales	C	Firm	32 Block 2	167,289.0	0	0	0	167,289.0
OR	Sales	C	Firm	32 Block 3	35,257.0	0	0	0	35,257.0
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	454,210.5	0	0	0	454,210.5
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	402,252.9	0	0	0	402,252.9
OR	Sales	IND	Firm	31 Block 2	1,088,123.0	0	0	0	1,088,123.0
OR	Sales	IND	Firm	32 Block 1	333,337.0	0	0	0	333,337.0
OR	Sales	IND	Firm	32 Block 2	412,615.0	0	0	0	412,615.0
OR	Sales	IND	Firm	32 Block 3	126,946.0	0	0	0	126,946.0
OR	Sales	IND	Firm	32 Block 4	15,314.0	0	0	0	15,314.0
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	21,562.0	0	2,000.0	2,000.0	23,562.0
OR	Sales	C	Interruptibl	31 Block 2	33,326.0	0	2,783.0	2,783.0	36,109.0
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	1,040,081.0	0	10,000.0	10,000.0	1,050,081.0
OR	Sales	INT	Interruptibl	32 Block 2	1,223,949.0	0	20,000.0	20,000.0	1,243,949.0
OR	Sales	INT	Interruptibl	32 Block 3	607,757.0	0	20,000.0	20,000.0	627,757.0
OR	Sales	INT	Interruptibl	32 Block 4	971,695.0	0	100,000.0	100,000.0	1,071,695.0
OR	Sales	INT	Interruptibl	32 Block 5	386,507.0	0	272,536.0	272,536.0	659,043.0
OR	Sales	INT	Interruptibl	32 Block 6	0	0	0	0	0
OR	Sales	INT	Interruptibl	23	0	0	0	0	0
OR	Sales	INT	Interruptibl	55	0	0	0	0	0
OR	Trans	C	Firm	3	0	0	0	0	0
OR	Trans	C	Firm	31 Block 1	0	0	0	0	0
OR	Trans	C	Firm	31 Block 2	0	0	0	0	0
OR	Trans	C	Firm	32 Block 1	28,581.0	0	0	0	28,581.0
OR	Trans	C	Firm	32 Block 2	15,934.0	0	0	0	15,934.0
OR	Trans	C	Firm	32 Block 3	0	0	0	0	0
OR	Trans	C	Firm	32 Block 4	0	0	0	0	0
OR	Trans	C	Firm	32 Block 5	0	0	0	0	0
OR	Trans	C	Firm	32 Block 6	0	0	0	0	0
OR	Trans	IND	Firm	3	0	0	0	0	0
OR	Trans	IND	Firm	31 Block 1	4,497.0	0	0	0	4,497.0
OR	Trans	IND	Firm	31 Block 2	114,007.0	0	0	0	114,007.0
OR	Trans	IND	Firm	32 Block 1	424,671.0	0	10,000.0	10,000.0	434,671.0
OR	Trans	IND	Firm	32 Block 2	651,592.0	0	20,000.0	20,000.0	671,592.0
OR	Trans	IND	Firm	32 Block 3	408,145.0	0	20,000.0	20,000.0	428,145.0
OR	Trans	IND	Firm	32 Block 4	820,368.0	0	3,838.0	3,838.0	824,206.0
OR	Trans	IND	Firm	32 Block 5	839,974.0	0	0	0	839,974.0
OR	Trans	IND	Firm	32 Block 6	0	0	0	0	0
OR	Trans	IND SP F	Spec Conti	61	1,563,876.0	0	0	0	1,563,876.0
OR	Trans	IND SP F	Spec Conti	63	392,576.0	0	0	0	392,576.0
OR	Trans	IND SP F	Spec Conti	65	205,296.0	0	0	0	205,296.0
OR	Trans	IND SP F	Spec Conti	69	73,867.0	0	0	0	73,867.0
OR	Trans	IND SP F	Spec Conti	70	1,337,552.0	0	0	0	1,337,552.0
OR	Trans	IND SP F	Spec Conti	71	0	0	0	0	0
OR	Trans	IND SP F	Spec Conti	72	392,400.0	0	0	0	392,400.0
OR	Trans	IND SP F	Spec Conti	74	0	0	0	0	0
OR	Trans	INT	Interruptibl	32 Block 1	582,183.0	0	0	0	582,183.0
OR	Trans	INT	Interruptibl	32 Block 2	1,091,604.0	0	0	0	1,091,604.0
OR	Trans	INT	Interruptibl	32 Block 3	786,880.0	0	0	0	786,880.0
OR	Trans	INT	Interruptibl	32 Block 4	2,265,493.0	0	0	0	2,265,493.0
OR	Trans	INT	Interruptibl	32 Block 5	4,130,275.0	0	0	0	4,130,275.0
OR	Trans	INT	Interruptibl	32 Block 6	6,331,687.0	0	0	0	6,331,687.0

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

State	Type	Class	RS Type	Rate Schedule	SEPTEMBER				Total
					CIS	P/M Unbilled	C/M Unbilled	Net Unbilled	
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	1,250,323.0	0	0	1,250,323.0	
OR	Trans	INT SP I	Spec Conti	68		0	0	0	
OR	Trans	INT SP I	Spec Conti	72	1,116,065.0	0	0	1,116,065.0	
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	3,374.9	0	0	3,374.9	
WA	Sales	R	Firm	2	1,111,212.1	0	0	1,111,212.1	
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	2,111.1	0	0	2,111.1	
WA	Sales	C	Firm	1	2,364.4	0	0	2,364.4	
WA	Sales	C	Firm	3	521,291.2	0	0	521,291.2	
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	101,459.1	0	0	101,459.1	
WA	Sales	C	Firm	41 Block 2	28,447.3	0	0	28,447.3	
WA	Sales	C	Firm	42 Block 1	46,016.0	0	0	46,016.0	
WA	Sales	C	Firm	42 Block 2	1,973.0	0	0	1,973.0	
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	44,894.2	0	0	44,894.2	
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	9,246.8	0	0	9,246.8	
WA	Sales	IND	Firm	41 Block 2	3,999.7	0	0	3,999.7	
WA	Sales	IND	Firm	42 Block 1	71,705.0	0	0	71,705.0	
WA	Sales	IND	Firm	42 Block 2	26,594.0	0	0	26,594.0	
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	110,555.0	0	0	110,555.0	
WA	Sales	IND	Interruptibl	42 Block 2	178,542.0	0	0	178,542.0	
WA	Sales	IND	Interruptibl	42 Block 3	60,206.0	0	0	60,206.0	
WA	Sales	IND	Interruptibl	42 Block 4	96,468.0	0	0	96,468.0	
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	35,340.0	0	0	35,340.0	
WA	Trans	IND	Firm	42 Block 2	44,168.0	0	0	44,168.0	
WA	Trans	IND	Firm	42 Block 3	40,000.0	0	0	40,000.0	
WA	Trans	IND	Firm	42 Block 4	103,376.0	0	0	103,376.0	
WA	Trans	IND	Firm	42 Block 5		0	0	0	
WA	Trans	IND	Firm	42 Block 6		0	0	0	
WA	Trans	INT SP F	Spec Conti	61	322,701.0	0	0	322,701.0	
WA	Trans	IND	Interruptibl	42 Block 1	34,660.0	0	0	34,660.0	
WA	Trans	IND	Interruptibl	42 Block 2	86,895.0	0	0	86,895.0	
WA	Trans	IND	Interruptibl	42 Block 3	63,110.0	0	0	63,110.0	
WA	Trans	IND	Interruptibl	42 Block 4	289,942.0	0	0	289,942.0	
WA	Trans	IND	Interruptibl	42 Block 5	135,245.0	0	0	135,245.0	
WA	Trans	IND	Interruptibl	42 Block 6		0	0	0	
WA	Trans	INT SP I	Spec Conti	67		0	0	0	
Check Totals					51,145,363.5	0	482,052.0	482,052.0	
							check	0	

TOTAL OREGON FIRM SALES	18,457,638.7
TOTAL OREGON SALES	23,169,834.7
TOTAL OREGON INTERRUPTIBLE SALES	4,712,196.0
TOTAL OREGON FIRM SALES FROM EXPIRED RATE SCHEDULE	
TOTAL WASHINGTON FIRM SALES	1,974,688.8
TOTAL WASHINGTON INTERRUPTIBLE SALES	445,771.0
TOTAL OR 32 Block 1	2,747,668.0

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

State	Type	Class	RS Type	Rate Schedule	SEPTEMBER			
					CIS	P/M Unbilled	C/M Unbilled	Net Unbilled
TOTAL OR	32 Block 2							3,602,983.0
TOTAL OR	32 Block 3							2,004,985.0
TOTAL OR	32 Block 4							4,176,708.0
TOTAL OR	32 Block 5							5,629,292.0
TOTAL OR	32 Block 6							6,331,687.0
TOTAL OR	INDUSTRIAL (SALES & TANSPORT)							26,035,052.4

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	51,145,363.50
TOTAL CIS VOLUMES PER CIS REPORT	51,145,363.50
DIFFERENCE	0

Switchers	rate adj amount
	Switchers
Commodity	202.51
Commodity	1,592.80
Commodity	5,862.50
Commodity	<u>7,657.81</u>
rate sensitive adj	0.97113
Commodity	7,436.73
Demand	(442.86)
Demand	(3,483.21)
Demand	(5,957.30)
Demand	<u>(804.48)</u>
	(10,687.85)
rate sensitive adj	0.97113
Demand	(10,379.29)
	Switchers - WA
Commodity	240.43
Commodity	938.36
Commodity	
Commodity	<u>1,178.79</u>
rate sensitive adj	0.95610
Commodity	1,127.04
Demand	(204.59)
Demand	(278.69)
Demand	
Demand	<u>(483.28)</u>
rate sensitive adj	0.95610
Demand	(462.06)

FURNACE AND WEATHERIZATION 2007

Account Category	Account Category	Actuals	EXPENSES														
			Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec			
ES FURN PGM ADMIN 7303	11529	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
C.A.P. ADMIN FEE 7237	11529	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ES FURN PGM REBATE 7307	11529	5,400.00	2,000.00	2,600.00	10,200.00	5,514.62	4,200.00	0	0	0	0	0	0	0	0	0	0
WX PGM ADMIN 7203	11529	8,108.21	3,473.79	9,017.47	9,110.82	0	4,200.00	3,800.00	3,054.00	5,200.00	0	0	0	0	0	0	0
WX REBATES 7207	11529	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
WA ENERGY EFFICIENCY 7603	11529	0	0	0	1,148.70	1,148.70	0	0	0	0	0	0	0	0	0	0	0
CONTRA ACCOUNT 7399	11529	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Account Category	11529	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Account Category	11569	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Account Category	11599	5,400.00	2,000.00	2,600.00	10,200.00	5,514.62	4,200.00	3,800.00	3,054.00	5,200.00	0	0	0	0	0	0	0
Washington Furnace	11529	8,108.21	3,473.79	9,017.47	9,110.82	0	4,200.00	3,800.00	3,054.00	5,200.00	0	0	0	0	0	0	0
Washington Weatherization	11529	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Queries
 Use KOB1
 Query 908-07307
 Query 908-07203
 Query 908-07603

remember to
 compare
 YTD to current
 month & book
 difference
 DO KSB1
 on cost
 center 11529