

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

	September	Change	October
WASHINGTON 186XXX ACCOUNTS			
186234 DEF WA GREAT PROGRAM	175,822.41	33,079.04	208,901.45
186302 MARGIN SHARING - WA	(1,140,081.45)	(153,009.31)	(1,293,090.76)
186310 WA ENERGY EFFICIENCY	31,177.59	84.44	31,262.03
186311 WA FURNACE PROGRAM	56,608.51	3,758.24	60,366.75
186312 WA - AUDIT RESIDENTI	407,500.00	1,103.65	408,603.65
186316 WA DSM AMORTIZATION	34,740.37	(8,366.37)	26,374.00
186365 ALBANY DFD GAIN - WA	(33,901.36)	8,055.21	(25,846.15)
Subtotal 186xxx accounts	(468,133.93)	(115,295.10)	(583,429.03)
WASHINGTON 191XXX ACCOUNTS			
191420 WACOG - ACCR. WA	(3,707,710.00)	(701,861.00)	(4,409,571.00)
191421 AMORT OF WACOG - WA	233,589.94	(55,861.20)	177,728.74
191430 DEMAND - ACCR WA	(314,323.98)	148,710.33	(165,613.65)
191431 AMORT OF DEMAND WA	(223,245.47)	42,473.89	(180,771.58)
191432 WA DEMAND COLL	0.00	0.00	0.00
Subtotal 191xxx accounts	(4,011,689.51)	(566,537.98)	(4,578,227.49)
TOTAL WASHINGTON DEFERRED ACCOUNTS	(4,479,823.44)	(681,833.08)	(5,161,656.52)

NORTHWEST NATURAL GAS COMPANY

Date 31-Oct-09

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

PGA DEFERRAL

Scanned

Document Number

100394509

Prepared:

[Signature]

Approved:

[Signature]

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	10312009 (MMDDYYYY)	10312009 (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	5,091,998.00	-	OR WACOG PGA Activity		
2	191400			H	-	5,091,998.00	OR WACOG PGA Activity		
3	540200	84020	805-02890	S	49,036.00	-	Ore Storage PGA Timing		
4	191400			H	-	49,036.00	OR Storage PGA Adj		
5	540100	84020	805-02880	S	203,657.00	-	OR DEM PGA Activity		
6	191410			H	-	203,657.00	OR DEM PGA Activity		
7	411000	83010	419-06205	S	248,077.00	-	OR PGA Interest		
8	191400			H	-	223,925.00	OR WACOG Interest		
9	191410			H	-	22,317.00	OR DEM Incr. Interest		
10	191450			H	-	1,835.00	OR DEM Coll. Interest		
11	540100	84020	805-02885	H	-	76,680.98	OR DEM DEF Collected		
12	191450			S	76,680.98	-	OR DEM DEF Collected		
13	540200	84020	805-02950	S	690,884.00	-	WA WACOG PGA Activity		
14	191420			H	-	690,884.00	WA WACOG PGA Activity		
15	540100	84020	805-02940	H	-	149,766.33	WA DEM PGA Activity		
16	191430			S	149,766.33	-	WA DEM PGA Activity		
17	411000	83010	419-06210	S	12,033.00	-	WA PGA Interest		
18	191420			H	-	10,977.00	WA WACOG Interest		
19	191430			H	-	1,056.00	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					6,522,132.31	6,522,132.31			

Prepared by _____

Approved by _____

Date _____

Date _____

Oregon Storage Cut Off Adjustment:

	November-08	December-08	January-09	February-09	March-09	April-09	May-09	June-09	July-09	August-09	September-09	October-09
88 "ORPGA" Proforma Commodity Rate	0.82138	0.82138	0.82138	0.82138	0.82138	0.82138	0.82138	0.82138	0.82138	0.82138	0.82138	0.82138
89 "ORPGA" Winter Proforma Cdity Rate	0.81973	0.81973	0.81973	0.81973	0.81973	0.81973	0.81973	0.81973	0.81973	0.81973	0.81973	0.81973
90 "Collections" Winter Commodity Rate	\$ 832,597	\$ 779,462	\$ 1,094,025	\$ 965,144	\$ 817,760	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
91 "Collections" Average Commodity Rate	\$ 51,959,807	\$ 93,689,998	\$ 89,838,192	\$ 72,535,297	\$ 69,223,177	\$ 45,581,656	\$ 28,320,906	\$ 19,836,496	\$ 17,596,268	\$ 17,987,650	\$ 19,674,611	\$ 37,996,050
92 Proforma 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	\$ 19,674,611	\$ 37,996,050
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	19,801,563	38,241,221
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	19,674,611	37,996,050
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	126,952	245,172
96 .20% Dfrl. (Collection vs Calculated)	68,129	121,914	117,349	94,853	90,389	58,824	36,548	25,599	22,708	23,213	25,390	49,034
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)		2	49,034
99 Entry 191400												
100 Entry 805-02890												(49,036.00)

(49,036.00)
49,036.00

November 5, 2009	NORTHWEST NATURAL GAS COMPANY													Reference
Page 3 OR	ACCOUNT 191.400 OREGON 12/08 - 11/09 WACOG													See *
	Nov-08	Dec-08	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	Balance	
Beg. Balance		1,644,186	(1,222,435)	(10,660,626)	(21,393,644)	(30,872,131)	(38,710,111)	(11,776,594)	(15,578,518)	(19,879,509)	(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						(7,589,016)							(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											(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												(5,141,034)	(5,141,034)	Sep 05 Tab 14
Bal. Before Int.												(33,750,597)	(33,750,597)	
Int. Rate	0.08618											(223,925)	(223,925)	
Ending Balance												(33,974,522)	(33,974,522)	
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)	(223,925)	(1,673,173)
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													(223,925)	
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)	(4,087,234)	(5,141,034)	(63,173,480)
Entry 191400														(223,925)
Entry 419-06205														223,925

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

November 5, 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)	(3,005,732)		
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											(237,046)		(237,046)	Aug 05 Tab 13
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												(203,657)	(203,657)	Sep 05 Tab 14
Bal. Before Int.												(3,209,389)	(3,209,389)	
Int. Rate	0.08618											(22,317)	(22,317)	
Ending Balance												(3,231,706)	(3,231,706)	
Entry JV-28A	(296)	(2,620)	(6,513)	(9,271)	(11,228)	(13,146)	(14,953)	(15,898)	(16,927)	(18,814)	(20,587)	(22,317)	(152,570)	
Previously Book	(296)	(2,620)	(6,513)	(9,271)	(11,228)	(13,146)	(14,953)	(15,898)	(16,927)	(18,814)	(20,587)			
Net to Record	-	-	-	-	-	-	-	-	-	-	-	(22,317)		
Monthly Deferral	(82,487)	(564,174)	(514,537)	(240,529)	(286,101)	(225,537)	(251,352)	18,035	(272,701)	(219,050)	(237,046)	(203,657)	(3,079,136)	
Entry 191410													(22,317)	
Entry 419-06205													22,317	

* 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	9,242,550.43	6,032,239.70	3,381,576.44	2,507,545.32	2,149,904.95	2,234,140.69	2,452,165.35	4,974,402.02
3 Deferral	(1,160,024.47)	1,120,689.76	699,148.15	99,343.58	995,501.43	31,209.70	(822,485.56)	(297,581.68)	(164,535.05)	(111,739.31)	(162,689.65)	(76,680.98)
4 Previously Booked	(1,160,024.47)	1,120,689.76	699,148.15	99,343.58	975,195.99	10,904.26	(824,479.84)	(295,587.40)	(144,229.61)	(111,739.31)	(142,384.21)	
5 Net to Book	\$	\$	\$	\$	\$ 20,305.44	\$ 20,305.44	\$ 1,994.28	\$ (1,994.28)	\$ (20,305.44)	\$	\$ (20,305.44)	\$ (76,680.98)
6 Entry 191450.....	76,680.98											
7 Entry 805-02885.....	(76,680.98)											
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	8,803,653	23,278,221
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	7,993,672	14,789,550
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	3,033,747
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	19,708,121	41,101,518
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	1,452,235	1,602,516
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	1,306,332	1,083,882
21 32CSF - 32SF A C	345,498	345,868	401,612	414,293	390,893	359,359	332,443	306,932	306,648	309,540	298,310	337,241
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	595,247	692,321
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	3,715,960
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	37,385,558
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	\$ 1,888,987.99	\$ 4,398,410.89
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	\$ 258,994.71	\$ 261,577.10
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	\$ 146,981.17	\$ 145,549.94
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	\$ 32,427.96	\$ 32,427.96
30 32ISF - 32SF A C	\$ 85,737.89	\$ 89,455.63	\$ 91,163.16	\$ 92,952.55	\$ 87,544.27	\$ 71,538.44	\$ 72,514.03	\$ 72,524.89	\$ 72,519.46	\$ 72,519.46	\$ 72,519.46	\$ 74,484.17
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)	\$ (129,295.54)	\$ (126,042.97)
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)	\$ (72,063.34)	\$ (71,127.63)
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	\$ 126,042.97	\$ 127,878.96
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	\$ 71,127.63	\$ 71,313.40
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	\$ 506,735.02	\$ 516,070.94
36 Plus: 31CSI - 31SIV	\$ 2,138.12	\$ 2,498.23	\$ 2,691.84	\$ 2,928.44	\$ 2,517.43	\$ 1,781.42	\$ 1,311.72	\$ 596.99	\$ 502.76	\$ 555.01	\$ 687.09	\$ 1,385.62
37 31ISI - 31SIV	\$ 269.57	\$ 122.34	\$ 217.89	\$ 384.77	\$ 290.29	\$ 234.01	\$ 184.44	\$ 216.70	\$ 187.53	\$ 184.31	\$ 103.85	\$ 273.55
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	\$ 26,504.66	\$ 37,362.39
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	\$ 34,449.52	\$ 49,331.38
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	\$ 88,352.94
41 Prior Mo Manual Adjustments Com	\$	\$ (639.61)	\$ (10,463.29)	\$ (3,809.16)	\$	\$	\$	\$ (37.02)	\$	\$	\$	\$ (108.43)
42 Prior Mo Manual Adjustments Ind	\$	\$ (7,004.23)	\$ (4,081.17)	\$ (2,486.57)	\$	\$ (2.17)	\$	\$ (5.90)	\$ 2.17	\$ (3,219.89)	\$	\$
43 Prior Mo Manual Adjustments Ind Int	\$	\$	\$ (22,436.46)	\$	\$ (560.03)	\$	\$	\$ (1,907.66)	\$	\$ (22.00)	\$	\$ (11,331.07)
44 Unbilled Manual Adjustments Com	\$ 639.61	\$ 10,463.29	\$ 3,809.16	\$	\$	\$	\$ 37.02	\$	\$	\$	\$ 108.43	\$ 18.10
45 Unbilled Manual Adjustments Ind	\$ 7,004.23	\$ 4,081.17	\$ 2,486.57	\$	\$ 706.19	\$	\$ 5.90	\$	\$ 2,513.70	\$	\$	\$
46 Unbilled Manual Adjustments Ind Int	\$	\$ 22,436.46	\$	\$ 560.03	\$ 20,205.07	\$	\$ 1,907.66	\$	\$ (20,183.07)	\$	\$ 11,331.07	\$ 111.86
47 Collections Subject to Sensitive Ad	\$ 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	\$ 593,114.34
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)	\$ (20,107.98)	\$ (20,709.68)	\$ (11,491.75)	\$ (18,089.72)	\$ (15,979.58)	\$ (16,733.86)	\$ (16,742.28)	\$ (17,123.21)
50 Total D/C Ctd (26+47+49)	\$ 7,309,820.53	\$ 12,790,941.76	\$ 12,100,124.15	\$ 9,748,253.58	\$ 9,242,550.43	\$ 6,032,239.70	\$ 3,381,576.44	\$ 2,507,545.32	\$ 2,149,904.95	\$ 2,234,140.69	\$ 2,452,165.35	\$ 4,974,402.02
RA Gas Accounting JV78 Gas Storage Activity 2009 JV78 Gas Storage Activity 20091031 Gas Storage Detail By Location 2008-2009 Updates.xls Journal Page												

Washington Demand Deferral Calculation													
2008 - 9 Tracker year Closing													
Washington Firm & Schedule 23,55 Interruptible Sales & Transportation Volumes													
	November-08	December-08	January-09	February-09	March-09	April-09	May-09	June-09	July-09	August-09	September-09	October-09	
Calculated Calendar Month Volumes:													
Residential	4,272,590	8,127,541	7,641,681	6,204,396	5,690,471	3,253,255	1,921,358	1,262,391	1,087,079	1,071,063	1,211,156	2,850,558	
Commercial	1,821,619	3,226,589	3,337,552	2,677,173	2,515,690	1,509,603	1,210,968	743,258	682,571	675,273	714,689	1,314,298	
Industrial Firm	262,877	356,329	332,778	336,866	322,283	213,129	187,495	160,313	151,320	155,125	154,572	211,092	
Total Firm Sales	6,357,086	11,710,458	11,312,011	9,218,435	8,528,444	4,975,988	3,319,821	2,165,962	1,920,970	1,901,461	2,080,417	4,375,947	
Less: Sales to Firm Demand Collected													
1 - 99 Less: 41CSF - 41SF A C	6,550	6,839	44,045	106,956	101,242	93,171	79,276	70,958	67,282	61,908	66,958	71,459	
41ISF - 41SF A C	-	-	2,429	14,023	13,763	11,074	9,969	9,142	10,273	9,077	10,000	8,374	
42CSF - 42SF A C	21,088	30,412	29,542	38,070	32,027	21,027	17,540	14,741	12,758	13,583	14,765	20,004	
42ISF - 42SF A C	84,952	68,141	144,944	14,023	119,367	73,947	68,142	60,283	57,084	50,067	52,191	67,379	
Sub Total	112,570	105,392	220,961	173,073	266,398	199,219	174,926	155,124	147,377	134,635	143,914	167,216	
Total Firm Sales Subject to D/C Rate	6,244,516	11,605,067	11,091,051	9,045,362	8,262,046	4,776,769	3,144,895	2,010,838	1,773,594	1,766,826	1,936,503	4,208,731	
Demand Collected Rate Per Firm Load	0.11083	0.11083	0.11083	0.11083	0.11083	0.11083	0.11083	0.11083	0.11083	0.11083	0.11083	0.11083	
Total D/C Subject to D/C Rate	\$ 692,080	\$ 1,286,190	\$ 1,229,221	\$ 1,002,497	\$ 915,683	\$ 529,409	\$ 348,549	\$ 222,861	\$ 196,567	\$ 195,817	\$ 214,623	\$ 466,454	
SFV Firm Demand Collected													
Plus: 41CSF - 41SF A C	\$ 569.94	\$ 582.67	\$ 3,600.55	\$ 9,207.06	\$ 9,217.44	\$ 9,215.71	\$ 9,180.76	\$ 9,032.33	\$ 9,032.33	\$ 9,032.33	\$ 7,296.95	\$ 9,032.33	
41ISF - 41SF A C	\$ -	\$ -	\$ 196.06	\$ 1,228.03	\$ 1,269.82	\$ 1,269.82	\$ 1,269.82	\$ 1,269.82	\$ 1,269.82	\$ 1,269.82	\$ 1,269.82	\$ 1,269.82	
42CSF - 42SF A C	\$ 2,397.78	\$ 2,659.01	\$ 2,659.01	\$ 3,883.85	\$ 3,158.98	\$ 3,158.98	\$ 3,158.98	\$ 3,158.98	\$ 3,158.98	\$ 3,158.98	\$ 3,158.98	\$ 3,158.98	
42ISF - 42SF A C	\$ 9,428.50	\$ 8,274.59	\$ 10,466.50	\$ 1,228.30	\$ 9,399.09	\$ 7,091.27	\$ 7,091.27	\$ 7,091.27	\$ 7,091.27	\$ 7,091.27	\$ 7,091.27	\$ 7,091.27	
MDDV @ 1.73 D/C Collected													
Plus: 41CSI - 41SIV	\$ 582.03												
41ISI - 41SIV													
42CSI - 42SIM	\$ 16,517.62	\$ 3,480.64	\$ 12,512.07	\$ 7,169.12	\$ 7,536.49	\$ 6,336.32	\$ 5,797.48	\$ 5,070.65	\$ 4,853.83	\$ 5,040.28	\$ 5,299.73	\$ 6,786.82	
42ISI - 42SIM	\$ 22,671.89	\$ 8,743.21	\$ 16,285.77	\$ 13,353.64	\$ 14,889.51	\$ 10,640.70	\$ 10,644.90	\$ 11,128.32	\$ 9,513.91	\$ 12,889.80	\$ 12,749.55	\$ 10,451.28	
Plus: SFV Collected Interruptible Sales													
Sub Total D/C fixed rates	\$ 52,168.00	\$ 23,740.00	\$ 45,720.00	\$ 36,070.00	\$ 45,471.00	\$ 37,713.00	\$ 37,143.00	\$ 36,751.00	\$ 34,920.00	\$ 38,482.00	\$ 36,866.00	\$ 37,791.00	
Prior Mo Manual Adjustments Com	\$ -	\$ -	\$ -	\$ (985.68)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Prior Mo Manual Adjustments Ind	\$ -	\$ -	\$ (140.14)	\$ (2,923.17)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Prior Mo Manual Adjustments Ind Int	\$ -	\$ -	\$ (4,734.56)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Unbilled Manual Adjustments Com	\$ -	\$ -	\$ 985.68	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Unbilled Manual Adjustments Ind	\$ -	\$ 140.14	\$ 2,923.17	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Unbilled Manual Adjustments Ind Int	\$ -	\$ 4,734.56	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Sub Total Manual Unbilled	-	4,874.70	(965.85)	(3,908.85)	-	-	-	-	-	-	-	-	
Sub Total Manual Unbilled & D/C	\$ 52,168.00	\$ 28,614.70	\$ 44,754.15	\$ 32,161.15	\$ 45,471.00	\$ 37,713.00	\$ 37,143.00	\$ 36,751.00	\$ 34,920.00	\$ 38,482.00	\$ 36,866.00	\$ 37,791.00	
Revenue Sensitive Rate	0.0439	0.0439	0.0439	0.0439	0.0439	0.0439	0.0439	0.0439	0.0439	0.0439	0.0439	0.0439	
Revenue Sensitive Adjustment	\$ (2,290)	\$ (1,256)	\$ (1,965)	\$ (1,412)	\$ (1,996)	\$ (1,656)	\$ (1,631)	\$ (1,613)	\$ (1,533)	\$ (1,689)	\$ (1,618)	\$ (1,659)	
Total D/C Collected	\$ 741,958	\$ 1,313,549	\$ 1,272,010	\$ 1,033,246	\$ 959,158	\$ 565,466	\$ 384,061	\$ 257,999	\$ 229,954	\$ 232,610	\$ 249,871	\$ 502,586	
Actual Demand Chg	655,790.40	619,891.74	632,237.87	608,343.74	638,232.86	626,233.86	642,166.69	650,923.44	637,525.74	639,732.28	618,070.22	652,352.33	
Variance.....	86,167.60	693,657.26	639,772.13	424,902.26	320,925.14	(60,767.86)	(258,105.69)	(392,924.44)	(407,571.74)	(407,122.28)	(368,199.22)	(149,766.33)	
Previously Booked	86,167.60	693,657.26	646,923.03	429,437.30	310,014.45	(63,779.29)	(256,227.69)	(392,566.01)	(404,074.44)	(407,122.28)	(371,696.77)		
Net to Book (191430)			(7,150.90)	(4,535.04)	10,910.69	3,011.43		(2,236.43)	(3,497.30)		3,497.55	(149,766.33)	
Entry 191430.....													149,766.33
Entry 805-02940.....													(149,766.33)
Margin Analysis of Demand Charges by Class of Customers:													
Collected:													
Residential	473,531	900,775	846,928	687,633	630,675	360,558	212,944	139,911	120,481	118,706	134,232	315,927	
Commercial	201,667	356,574	368,672	292,212	275,877	166,484	135,280	84,533	78,435	78,130	80,148	147,183	
Industrial Firm	28,734	39,985	33,404	33,780	31,164	22,192	20,117	18,067	17,302	18,632	18,233	22,994	
Industrial Interruptible	38,026	16,214	23,007	19,622	21,441	16,232	15,721	15,488	13,737	17,143	17,257	16,481	
Total Demand charge Collected	741,958	1,313,548	1,272,011	1,033,247	959,157	565,466	384,062	257,999	229,955	232,611	249,870	502,585	

November 5, 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)	(315,125)	
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											371,697		371,697
Bal. Before Int.											(313,772)		(313,772)
Int. Rate	0.0325										(1,353)		(1,353)
Ending Balance											(315,125)		(315,125)
Oct: Accrual												(149,766)	(149,766)
Bal. Before Int.												(464,891)	(464,891)
Int. Rate	0.0325											(1,056)	(1,056)
Ending Balance												(465,947)	(465,947)
Entry JV-28A		(4)	(132)	(336)	(488)	(596)	(6,051)	(5,620)	(4,725)	(3,490)	(2,401)	(1,353)	(1,056)
Previously Book		(4)	(132)	(336)	(488)	(596)	(3,250)	(5,610)	(4,714)	(6,312)	(2,401)	(1,353)	
Net to Record							(2,801)	(10)	(11)	2,822			(1,056)
Monthly Deferral		(1,700)	(59,981)	(54,704)	(25,572)	(30,417)	63,004	256,228	392,566	404,074	407,122	371,697	(149,766)
Entry 191430													1,572,550
Entry 419-06210													(1,056)
													1,056

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	1,882,413.83	1,103,440.51	922,632.81	906,778.63	1,035,749.76	2,738,682.67
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	1,014,134.11	1,798,656.34
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	361,573.08
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	74,819.72
55 Total Demand charge Collected	\$ 7,308,610.18	\$ 12,790,201.86	\$ 12,099,386.15	\$ 9,747,497.72	\$ 9,241,763.39	\$ 6,031,429.10	\$ 3,381,126.64	\$ 2,506,837.28	\$ 2,149,279.49	\$ 2,233,485.71	\$ 2,451,510.04	\$ 4,973,731.80
	-1,210	-740	-738	-756	-787	-811	-450	-708	-625	-655	-655	-670

	RATE/THM	Oct-09 (Estimate)			Embedded			Comparison to Embedded	
		THERMS	AMOUNT	RATE/THM	THERMS	AMOUNT	RATE/THM	THERMS	AMOUNT
Contract Commodity Gas Costs:									
Yr around Contracts-Rock	0.0560	9,297,550	\$ 6,445,664.77	0.69326	9,127,950	\$ 6,627,211.00	0.72603	169,600	\$ (181,546.23)
Yr around Contracts Albe	0.1750	8,909,400	\$ 7,973,200.00	0.89492	9,003,423	\$ 7,973,200.00	0.88557	(94,023)	\$ -
Yr around Contracts-Sum	0.4708	14,906,969	\$ 10,718,639.48	0.71904	14,969,900	\$ 11,953,600.00	0.79851	(62,931)	#####
Husky Deal	#VALUE!		\$ 1,228,375.00		1,496,990	\$ 1,416,700.00	0.94637	(1,496,990)	\$ (188,325.00)
S.T. Contracts-Rockies	#VALUE!	792,040	\$ 273,700.00	0.34556				792,040	\$ 273,700.00
S.T. Contracts-Alberta	#VALUE!	383,200	\$ 112,536.00	0.29367				383,200	\$ 112,536.00
S.T. Contracts-Sumas/St	#VALUE!							-	\$ -
Swing Contracts - Rockie									
Swing Contracts - Alberta									
Hedged Spot Purch-Rock	#VALUE!	15,215,358	\$ 7,129,621.35	0.46858				15,215,358	\$ 7,129,621.35
Hedged Spot Purch-Alber									
Hedged Spot Purch-Sum:									
Spot Purchases-Rockies	#VALUE!				18,431,204	\$ 9,960,770.00	0.54043	(18,431,204)	#####
Spot Purchases-Alberta	#VALUE!	9,196,800	\$ 4,115,150.00	0.44745				9,196,800	\$ 4,115,150.00
Spot Purchases-Sumas/E	#VALUE!							-	\$ -
Volumetric Transp Chg	#VALUE!		\$ 227,624.22			\$ 170,695.00		-	\$ 56,929.22
Misc. Act. U/S Sales	#VALUE!	(45,690)	\$ (16,219.95)	0.35500				(45,690)	\$ (16,219.95)
Sub Total	(0.2789)	58,655,627	\$ 38,208,290.87	0.65140	53,029,467	\$ 38,102,176.00	0.71851	5,626,160	\$ 106,114.87
Field Production Gas	(0.2424)	367,961	\$ 296,882.74	0.80683	372,000	\$ 275,280.00	0.74000	(4,039)	\$ 21,602.74
Storage Activity:									
System Withdrawals	0.2976	4,113,020	\$ 1,736,106.06	0.42210	217,000	\$ 157,966.00	0.72795	3,896,020	\$ 1,578,140.06
System Injections		(10,379,167)	\$ (4,526,202.75)	0.43609				(10,379,167)	#####
Sub Total	(0.2108)	(6,266,147)	\$ (2,790,096.69)	0.44527	217,000	\$ 157,966.00	0.72795	(6,483,147)	#####
		ok	ok	#VALUE!					
P/M Imbalance Adj	0.8267	170,195	\$ 140,696.80	0.82668				170,195	\$ 140,696.80
C/M Imbalance Adj	0.8267	(632,653)	\$ (523,001.58)	0.82668				(632,653)	\$ (523,001.58)
Cost of Company Use Ga	0.8267	(30,139)	\$ (24,915.06)	0.82667				(30,139)	\$ (24,915.06)
Misc. Cust. Imbalance Pu	1.2769		\$ -					-	\$ -
Prior Period Estimate Adj			\$ 13,485.16					-	\$ 13,485.16
Line Loss & Unacct For					(229,900)			229,900	
Total Monthly Gas Cost	(0.2486)	52,264,844	\$ 35,321,342.24	0.67581	53,388,567	\$ 38,535,422.00	0.72179	(1,123,723)	#####
					53,388,567	\$ 38,535,422.00	0.72179		
RESTATED COST AT EM					37,724,328.12				
ACTUAL COST OF GAS.					35,321,342.24				
VARIANCE FROM ACTU					(2,402,985.88)				
Sales Sendout, See WAF					Ore. Portion of Sendout X % of Oregon Sales				

	RATE/THM	Oct-09 (Estimate)		Embedded			Comparison to Embedded	
		THERMS	AMOUNT	RATE/THM	THERMS	AMOUNT	RATE/THM	THERMS
Oregon.....		46,836,939	% Of Oregon Sales.....	0.9061				
Washington.....		4,851,213	Oregon's Share of the Var.	(2,177,452.64)				
Total.....		<u>51,688,152</u>						
Estimated WACOG Variar				<u>(435,490.53)</u>				
			Shareholders Share of the WACOG Deferral	1,281,374				
			WACOG Equalization.....	974,000				
			Estimated Shareholder (gain) or Loss.....	<u>(307,374)</u>				
Base Load								
Swing								
Gross Spot								
Injections								
Storage								

Washington WACOG Deferral Calculation													
2008 - 9 Tracker year Closing													
System Sales Volume													
R:\Gas Accounting\JV78 Gas Storage Activity\2009 JV78 Gas Storage Activity\20091031_Gas Storage Detail By Location 2008-2009 Updates.xls\Journal Page													
	October-08	November-08	December-08	January-09	February-09	March-09	April-09	May-09	June-09	July-09	August-09	September-09	October-09
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	9,105,595	14,670,403
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	7,492,066	9,651,632
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	1,663,722
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	25,985,757
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	2,284,083	1,549,810	1,347,001	1,228,192	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	17,845,743
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	10,334,285
Industrial Firm	1,938,756	1,967,833	2,284,083	1,549,810	1,347,001	1,228,192	785,028	918,691	862,658	853,417	1,001,896	1,078,025	1,308,944
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	29,488,972
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	9,111,629	14,676,580
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	8,337,360	11,023,440
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	3,013,920
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	6,210,686
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	34,924,626
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	10,014,809	26,128,779
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	8,708,361	16,103,848
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	3,065,367	3,244,839
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	5,157,967	6,210,686
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	26,946,505	51,688,152
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	\$ 13,887,672	\$ 14,258,809	\$ 16,493,093	\$ 35,321,342
System WACOG Per Therm Sold:		0.85984	0.79682	0.72123	0.68058	0.69169	0.65428	0.68924	0.63046	0.5743	0.57692	0.61207	0.68335

NORTHWEST NATURAL GAS COMPANY

Date 31-Oct-09

Journal Entry Voucher No. JV 29

AMORT RATE ITEMS

Scanned

Document Number #100394230

Prepared:

J. Bowser 11/4/09

Approved

N. [Signature] 11/4/09

Verified:

[Signature]
11/4

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	10312009	10312009	USD	JV29	AMORTIZATION
		(MMDDYYYY)	(MMDDYYYY)			

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

Line No.	Account	Cost Center	Internal Order	Debit (S) Credit (H)	Debit Amount	Credit Amount	Detail Text	Quantity	Unit of Measure
	(6)	(5)	(12)	(1)	(10+2)	(10+2)	(50)	(9+3)	(3)
1	402000	81199	495-06080	S	516.07	-	AMORT 186231		
2	186231			H	-	516.07	C/M AMORT		
3	411000	83010	419-06205	H	-	11.82	C/M INTEREST		
4	186231			S	11.82	-	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	-	141,430.92	AMORT 186271		
30	186271			S	141,430.92	-	C/M AMORT		
31	411000	83010	419-06205	S	1,367.45	-	C/M INTEREST		
32	186271			H	-	1,367.45	C/M INT 186271		
33	402000	81199	495-06064	S	26,816.30	-	AMORT 186277		
34	186277			H	-	26,816.30	C/M AMORT		
35	411000	83010	419-06205	H	-	40,530.58	C/M INTEREST		
36	186277			S	40,530.58	-	C/M INT 186277		
37	402000	81199	495-06233	S	1,805.14	-	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	10312009 (MMDDYYYY)	10312009 (MMDDYYYY)	USD	JV29	AMORTIZATION

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

Line No.	Account	Cost Center	Internal Order	Debit (\$) 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	-	1,805.14	C/M AMORT		
39	411000	83010	419-06205	H	-	2.75	C/M INTEREST		
40	186286			S	2.75	-	C/M INT 186286		
41	402000	81199	495-06233	S	2,521.92	-	AMORT 186288		
42	186288			H	-	2,521.92	C/M AMORT		
43	411000	83010	419-06205	H	-	6.41	C/M INT 186288		
44	186288			S	6.41	-	C/M INTEREST		
45	191401			H	-	331,706.95	C/M AMORT		
46	541000	84020	805-02650	S	331,706.95	-	AMORT 191401		
47	191401			S	2,484.86	-	C/M INT 191401		
48	411000	83010	419-06205	H	-	2,484.86	C/M INTEREST		
49	540700	84020	805-02650	H	-	605,396.00	AMORT 191411		
50	191411			S	605,396.00	-	C/M AMORT		
51	411000	83010	419-06205	S	3,411.46	-	C/M INTEREST		
52	191411			H	-	3,411.46	C/M INTEREST 191411		
53	540700	84020	805-02650	H	-	27,754.37	AMORT 19031		
54	191031			S	27,754.37	-	C/M AMORT		
55	411000	83010	419-06205	H	-	-	C/M INTEREST		
56	191031			H	-	-	C/M INTEREST 19031		
57	186311			S	3,600.00	-	WA FURN PROG		
58	504200	11529	908-07399	H	-	3,600.00	WA FURN PROG 186311		
59	186311			S	158.24	-	INT - WA FURN PROG		
60	411000	83010	419-06210	H	-	158.24	INT - WA FURN PROG		
61	186312			H	-	-	WEATH DEFERRAL		
62	504200	11529	908-07209	H	-	-	DEFERRED WX 186312		
63	186312			S	1,103.65	-	INT - DEF WX		
64	411000	83010	419-06210	H	-	1,103.65	INT - DEF WX 186312		
65	402000	82299	495-06080	S	8,449.05	-	C/M AMORT 186316		
66	186316			H	-	8,449.05	C/M AMORT		
67	411000	83010	419-06210	H	-	82.68	C/M INTEREST 186316		
68	186316			S	82.68	-	C/M INTEREST		
69	402000	81199	495-06374	S	3,264.50	-	C/M AMORT 186259		
70	186259			H	-	3,264.50	C/M AMORT		
71	411000	83010	419-06205	H	-	119.25	C/M INTEREST		
72	186259			S	119.25	-	C/M INT 186259		
73	402000	81199	495-06374	S	1,942.18	-	C/M AMORT 186292		
74	186292			H	-	1,942.18	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	10312009	10312009	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 (10+2)	Credit Amount (10+2)	Detail Text (50)	Quantity (9+3)	Unit of Measure (3)
	(6)	(5)	(12)	(1)	(10+2)	(10+2)	(50)	(9+3)	(3)
75	411000	83010	419-06205	H	-	72.91	C/M INTEREST		
76	186292			S	72.91	-	C/M INT 186292		
77	191421			H	-	56,417.10	C/M AMORT 191421		
78	541000	84020	805-02655	S	56,417.10	-	C/M AMORT		
79	411000	83010	419-06210	H	-	555.90	C/M INTEREST		
80	191421			S	555.90	-	C/M INT 191421		
81	191431			S	43,020.28	-	C/M AMORT		
82	540700	84020	805-02655	H	-	43,020.28	C/M AMORT 191431		
83	411000	83010	419-06210	S	546.39	-	C/M INT 191431		
84	191431			H	-	546.39	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		check signs here!
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	-	61.08	C/M INTEREST 186360		
102	411000	81199	495-06516	S	61.08	-	C/M INTEREST 186360		
103	186360			S	10,529.61	-	C/M AMORT 186360		
104	402000	81199	495-06516	H	-	10,529.61	C/M AMORT 186360		
105	186365			H	-	80.80	C/M INTEREST 186365		
106	411000	82299	419-06210	S	80.80	-	C/M INTEREST 186365		
107	186365			S	8,136.01	-	C/M AMORT 186365		
108	402000	82299	495-06516	H	-	8,136.01	C/M AMORT 186365		
109	186310			H	-	-	WA ENERGY EFFICIENCY		
110	504200	11529	908-07399	H	-	-	WA ENG EFFICIENCY 186310		
111	186310			S	84.44	-	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	10312009 (MMDDYYYY)	10312009 (MMDDYYYY)	USD	JV29	AMORTIZATION (Black) Do not change these cells (Blue) Change these cells as needed

Line No.	Account	Cost Center	Internal Order	Debit (S) Credit (H)	Debit Amount	Credit Amount	Detail Text	Quantity	Unit of Measure
	(6)	(5)	(12)	(1)	(10+2)	(10+2)	(50)	(9+3)	(3)
112	411000	83010	419-06210	H	-	84.44	INT - WA ENERGY EFF		
113	186232			S	4,123.72	-	C/M INTEREST 186232		
114	411000	81199	419-06205	H	-	4,123.72	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	520.28	-	C/M INTEREST 186234		
118	411000	82299	419-06210	H	-	520.28	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					<u>1,328,631.07</u>	<u>1,328,631.07</u>			

Prepared by _____

Approved by _____

Date _____

Date _____

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

OREGON DSM	NEW prorated											OLD prorated			
	Reference	Nov-08	Dec-08	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09	
OREGON DSM AMORTIZATION (\$106 to 1007)															
Increment = \$ 80025/term collection from all Firm sales schedules.															
186.231	Volume	19,383,738	78,351,524	110,506,334	96,334,331	86,156,715	85,182,388	40,536,963	23,804,719	18,925,904	16,623,627	18,457,639	25,803,636	25,547,460	
186.231	Beginning Balance	14,808	14,420	12,501	10,733	8,841	7,146	5,866	5,074	4,618	4,253	3,935	3,579	3,075	
186.231	Trf fr 186228														
186.231	Amortization	A	(388)	(1,567)	(2,210)	(1,927)	(1,723)	(1,304)	(611)	(476)	(332)	(369)	(516)	(511)	
186.231	Prior Month Adjustment														
186.231	Interest @ 4.27%	A	(1)	49	42	35	28	23	19	17	16	15	13	10	
186.231	Ending Balance		14,420	12,901	10,733	8,841	7,146	5,866	5,074	4,618	4,253	3,935	3,579	3,075	
186.231	Rate	(0.00002)													
OREGON 196 AMORTIZATION ACCOUNTS															
196.240 SMPPE 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	29,202	33,796	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	5,268	6,604	6,248
	2	0.00000	10,073,724	46,559,265	67,028,937	58,222,808	51,432,195	38,429,007	22,707,480	11,814,051	8,662,486	7,232,375	7,959,829	12,860,092	15,040,990
	3C	0.00000	4,149,020	18,962,909	28,305,710	24,578,211	21,420,214	18,125,395	9,800,907	6,139,171	5,043,828	4,375,150	4,807,239	6,139,675	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	454,211	338,415	240,797
	31 Block 1	0.00000	1,149,089	2,853,711	2,860,596	2,851,132	2,885,962	2,855,756	2,731,274	2,338,246	2,020,040	1,845,336	1,981,433	2,349,590	1,642,833
	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	2,009,059	2,283,663	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		0	0	0	0	0	0	0	0	0	0	0	0	0
186.243	Amortization	B	0	0	0	0	0	0	0	0	0	0	0	0	0
186.243	Prior Month Adjustment		0	0	0	0	0	0	0	0	0	0	0	0	0
186.243	Interest @ 8.518%	B	0	0	0	0	0	0	0	0	0	0	0	0	0
186.243	Ending Balance		0	0	0	0	0	0	0	0	0	0	0	0	0
196.251 AMORTIZATION OF YEAR 2008 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	29,202	33,796	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	5,268	6,604	6,248
	2 and 19	0.00000	10,073,724	46,560,792	67,028,937	58,224,358	51,432,195	38,429,007	22,707,480	11,814,051	8,662,486	7,232,375	7,959,829	12,860,092	15,040,990
	3C	0.00000	4,149,020	18,962,909	28,305,710	24,578,211	21,420,214	18,125,395	9,800,907	6,139,171	5,043,828	4,375,150	4,807,239	6,139,675	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	454,211	338,415	240,797
	31 Block 1	0.00000	1,149,089	2,853,711	2,860,596	2,851,132	2,885,962	2,855,756	2,731,274	2,338,246	2,020,040	1,845,336	1,981,433	2,349,590	1,642,833
	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	2,009,059	2,283,663	2,124,728
	32 Block 1, sales	0.00000	2,105,531	1,797,324	2,274,188	2,283,434	2,085,037	2,006,499	1,917,918	1,769,131	1,673,557	1,685,479	1,702,233	1,982,449	12,575
	32 Block 2 & Block 3, sales	0.00000	4,004,826	3,980,761	5,066,687	4,791,068	4,568,462	3,751,616	3,159,945	2,827,863	2,557,411	2,668,340	2,613,813	3,605,442	79,626
	32 Block 4 & Block 5, sales	0.00000	2,373,052	2,681,574	3,726,582	1,918,977	2,871,852	2,111,778	1,842,201	1,591,036	1,578,248	1,647,256	1,746,052	1,953,733	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		0	0	0	0	0	0	0	0	0	0	0	0	0
186.251	Amortization	C	0	0	0	0	0	0	0	0	0	0	0	0	0
186.251	Prior Month Adjustment		0	0	0	0	0	0	0	0	0	0	0	0	0
186.251	Interest @ 8.618%	C	0	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
196.254 FISHGARDEN BLOCK REFUND															
% margin to rs: 1R, 1C, 2, 3															
	1R	0.00000	14,406,991	56,075,168	96,019,867	83,403,778	73,387,813	54,966,593	32,804,526	18,172,875	13,932,749	11,875,547	13,255,749	19,378,582	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		0	0	0	0	0	0	0	0	0	0	0	0	0
186.254	Amortization	D	0	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	0
186.254	Ending Balance		0	0	0	0	0	0	0	0	0	0	0	0	0
196.267 AMORTIZATION 0009 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	29,202	33,796	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	5,268	6,604	6,248
	2 and 19	0.00000	10,073,724	46,560,792	67,028,937	58,224,358	51,432,195	38,429,007	22,707,480	11,814,051	8,662,486	7,232,375	7,959,829	12,860,092	15,040,990
	3C	0.00000	4,149,020	18,962,909	28,305,710	24,578,211	21,420,214	18,125,395	9,800,907	6,139,171	5,043,828	4,375,150	4,807,239	6,139,675	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	454,211	338,415	240,797
	31 Block 1 - Commercial	0.00000	1,348,199	5,091,462	7,217,500	6,175,548	5,729,743	4,195,702	2,409,831	1,161,328	1,876,854	1,547,129	1,554,683	1,929,488	1,353,397
	31 Block 2 - Commercial	0.00000	198,731	495,857	483,596	479,383	498,071	458,521	420,488	388,394	398,207	408,750	420,122	309,226	
	31 Block 2 - Industrial	0.00000	500,851	1,549,252	1,687,125	1,597,240	1,581,405	1,273,508	995,427	830,146	835,820	897,788	1,202,130	998,984	
	32 Block 1	0.00000	3,090,950	2,656,851	3,179,758	3,342,221	3,090,352	3,088,577	2,971,684	2,856,263	2,735,764	2,747,624	2,747,668	3,078,648	52,575
	32 Block 2	0.00000	4,341,783	3,964,617	4,886,564	4,870,082	4,345,828	4,345,828	3,872,117	3,722,205	3,507,080	3,594,608	3,062,963	4,411,537	
	32 Block 3	0.00000	2,282,424	2,473,379	2,837,145	2,679,884	2,728,106	2,358,192	2,032,181	2,051,208	1,902,738	1,988,742	2,004,985	2,463,389	60,484
	32 Block 4	0.00000	4,689,361	4,398,835	5,962,869	4,973,160	5,199,862	4,346,410	3,899,317	4,050,482	3,871,190	4,099,966	4,176,708	4,490,477	13,585
	32 Block 5	0.00000	5,481,017	8,842,561	6,928,301	5,668,197	5,896,876	4,921,798	4,539,829	5,340,305	5,304,881	5,818,435	5,629,292	5,703,372	0
	32 Block 6	0.00000	8,601,448	10,892,201	9,296,249	6,446,975	7,222,961	7,968,131	7,154,835	5,352,729	6,448,489	6,420,652	6,331,567	6,961,364	0
186.267	Beginning Balance		0	0	0	0	0	0	0	0	0	0	0	0	0
186.267	Accum/Transfer		0	0	0	0	0	0	0	0	0	0	0	0	0
186.267	Amortization	E	0	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	0
186.267	Ending Balance		0	0	0	0	0	0	0	0	0	0	0	0	0
196.268 AMORTIZATION WEST LINN DEFERRAL															
Increment = \$ 60018/term collection from RS 1, 2, and 3															

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

	Reference	NEW prorated Nov-08	Dec-08	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	OLD prorated Nov-09
186.274 AMORTIZATION OF PARKING, OQ, AND VANG PROP RATE SCHEDULE SPECIFIC INCREMENTS - GOVBACK 10944 TO 10945														
1	0.00000	24,374	106,479	158,651	131,451	120,550	86,926	56,624	41,532	35,068	27,384	34,470	40,400	38,299
2 and 3	0.00000	14,382,618	85,968,689	95,861,216	83,272,327	73,267,263	54,969,667	32,747,902	18,131,343	13,896,881	11,848,162	13,221,279	19,338,182	21,695,520
31 and Block 1 of 32	0.00000	6,059,313	12,122,245	14,924,930	13,938,726	13,267,484	11,384,828	9,079,812	7,156,925	6,437,716	5,145,196	6,689,579	7,682,925	3,900,617
Amortize & Accure Int MO														
186.274 Beginning Balance		0	0	0	0	0	0	0	0	0	0	0	0	0
186.274 Accum/Transfer		0	0	0	0	0	0	0	0	0	0	0	0	0
186.274 Amortization	F	0	0	0	0	0	0	0	0	0	0	0	0	0
186.274 Interest @ 6.615%	F	0	0	0	0	0	0	0	0	0	0	0	0	0
186.274 Ending Balance		0	0	0	0	0	0	0	0	0	0	0	0	0
186.271 COMMERCIAL AMORTIZATION OR DECOUPLING														
Increment = \$10921/therm collection from RB 1C, 3C, and 31C														
1	0.01501	6,451,933	26,435,193	37,935,838	33,155,594	28,573,304	22,709,925	14,495,824	9,224,452	7,556,940	6,518,646	7,174,119	9,422,446	9,136,740
2 and 3	0.00000	14,382,618	85,968,689	95,861,216	83,272,327	73,267,263	54,969,667	32,747,902	18,131,343	13,896,881	11,848,162	13,221,279	19,338,182	21,695,520
31 and Block 1 of 32	0.00000	6,059,313	12,122,245	14,924,930	13,938,726	13,267,484	11,384,828	9,079,812	7,156,925	6,437,716	5,145,196	6,689,579	7,682,925	3,900,617
Amortize & Accure Int MO														
186.271 Beginning Balance		0	0	0	0	0	0	0	0	0	0	0	0	0
186.271 Accum/Transfer		0	0	0	0	0	0	0	0	0	0	0	0	0
186.271 Amortization	G	0	0	0	0	0	0	0	0	0	0	0	0	0
186.271 Interest @ 6.615%	G	0	0	0	0	0	0	0	0	0	0	0	0	0
186.271 Ending Balance		0	0	0	0	0	0	0	0	0	0	0	0	0
186.277 RESIDENTIAL AMORTIZATION OR DECOUPLING														
Increment = \$8122/therm collection from RB 1R, 2, and 2R														
1	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	7,967,284	12,892,451	15,071,537
2 and 3	0.00000	14,382,618	85,968,689	95,861,216	83,272,327	73,267,263	54,969,667	32,747,902	18,131,343	13,896,881	11,848,162	13,221,279	19,338,182	21,695,520
31 and Block 1 of 32	0.00000	6,059,313	12,122,245	14,924,930	13,938,726	13,267,484	11,384,828	9,079,812	7,156,925	6,437,716	5,145,196	6,689,579	7,682,925	3,900,617
Amortize & Accure Int MO														
186.277 Beginning Balance		0	0	0	0	0	0	0	0	0	0	0	0	0
186.277 Accum/Transfer		0	0	0	0	0	0	0	0	0	0	0	0	0
186.277 Amortization	I	0	0	0	0	0	0	0	0	0	0	0	0	0
186.277 Interest @ 4.27%	I	0	0	0	0	0	0	0	0	0	0	0	0	0
186.277 Ending Balance		0	0	0	0	0	0	0	0	0	0	0	0	0
186.284 AMORTIZATION MATCHING FUND INTERVENOR FUNDING														
Increment = \$50018/therm collection from RB 1R and 2														
1	0.00014	10,091,741	46,644,302	67,151,458	58,327,724	51,526,890	38,502,270	22,753,871	11,849,387	8,692,863	7,255,479	7,969,031	12,893,888	15,073,041
2 and 3	0.00000	14,382,618	85,968,689	95,861,216	83,272,327	73,267,263	54,969,667	32,747,902	18,131,343	13,896,881	11,848,162	13,221,279	19,338,182	21,695,520
31 and Block 1 of 32	0.00000	6,059,313	12,122,245	14,924,930	13,938,726	13,267,484	11,384,828	9,079,812	7,156,925	6,437,716	5,145,196	6,689,579	7,682,925	3,900,617
Amortize & Accure Int Yrs														
186.284 Beginning Balance		0	0	0	0	0	0	0	0	0	0	0	0	0
186.284 Accum/Transfer		0	0	0	0	0	0	0	0	0	0	0	0	0
186.284 Amortization	J	0	0	0	0	0	0	0	0	0	0	0	0	0
186.284 Interest @ 4.27%	J	0	0	0	0	0	0	0	0	0	0	0	0	0
186.284 Ending Balance		0	0	0	0	0	0	0	0	0	0	0	0	0
186.286 AMORTIZATION OREGON TAX KICKER														
*% margin to rs:														
1R	(0.00022)	18,017	83,510	122,984	103,366	94,495	73,263	46,391	35,336	30,377	23,104	28,202	33,796	32,051
1C	(0.00016)	6,357	22,969	35,687	28,086	26,055	13,683	10,233	6,196	5,461	4,280	5,268	6,604	6,248
2	(0.00015)	10,073,724	48,580,782	67,028,496	58,224,358	51,432,196	38,429,007	22,707,480	11,814,051	8,662,466	7,232,375	7,959,829	12,860,092	15,040,990
3C	(0.00010)	4,149,020	18,962,909	28,335,710	21,578,211	21,428,214	16,125,395	9,800,907	6,130,171	5,043,828	4,375,150	4,867,239	6,136,675	6,413,732
3 Industrial Firm Sales	(0.00009)	159,874	444,968	527,011	469,758	414,854	215,266	139,515	178,122	150,567	240,638	454,211	338,415	338,415
31C Firm Sales	(0.00007)	925,155	2,326,321	2,342,981	2,336,278	2,361,942	2,342,375	2,244,212	1,895,847	1,610,239	1,436,878	1,531,121	1,891,266	240,797
31C Firm Trans	(0.00007)	1,227,224	4,930,116	7,032,516	5,997,375	5,880,246	4,085,556	2,340,616	1,122,471	849,477	651,131	770,620	1,268,720	1,333,397
31C Intert Sales	(0.00006)	0	0	0	0	0	0	0	0	0	0	0	0	1,386,362
31C Firm Sales	(0.00006)	0	0	0	0	0	0	0	0	0	0	0	0	309,236
31C Firm Trans	(0.00005)	25,203	31,533	34,979	37,471	35,349	32,790	30,540	21,911	21,407	20,151	23,562	38,202	738,367
31C Intert Sales	(0.00005)	118,975	161,346	184,982	178,174	159,497	110,146	69,315	38,857	26,498	31,156	36,108	77,979	52,575
31I Firm Sales	(0.00005)	184,610	491,357	479,596	473,363	494,071	476,591	452,621	415,588	385,365	398,195	462,823	416,163	401,743
31I Firm Trans	(0.00005)	478,368	1,518,439	1,668,303	1,574,801	1,859,240	1,260,832	990,700	823,080	835,820	898,563	1,068,123	926,563	60,464
31I Intert Sales	(0.00006)	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	2,029	2,012	4,497	4,497	13,585
31I Firm Sales	(0.00005)	15,698	29,813	28,822	22,409	22,165	12,676	4,727	7,066	0	835	114,007	10,401	0
31I Firm Trans	(0.00008)	9,921	0	0	0	0	0	0	0	0	0	0	0	0
31I Intert Sales	(0.00008)	8,787	0	0	0	0	0	0	0	0	0	0	0	0
32C Firm Sales	(0.00004)	388,036	388,378	406,128	429,129	420,684	417,910	396,488	293,281	288,535	279,211	318,815	379,621	379,621
32C Firm Trans	(0.00003)	451,269	581,908	588,230	581,785	613,455	481,304	273,141	167,748	156,018	159,851	167,289	351,398	351,398
32C Intert Sales	(0.00002)	75,704	339,062	315,373	218,888	254,312	86,676	37,879	36,628	42,435	45,155	35,257	51,969	51,969
32I Firm Sales	(0.00001)	5,205	91,758	79,833	4,368	8,536	0	0	0	0	0	0	0	0
32I Firm Trans	(0.00001)	0	0	0	0	0	0	0	0	0	0	0	0	0
32I Intert Sales	0.00000	0	0	0	0	0	0	0	0	0	0	0	0	0
32I Firm Sales	(0.00004)	385,696	385,985	393,783	387,538	392,394	380,442	351,165	327,638	326,465	322,495	333,337	380,157	380,157
32I Firm Trans	(0.00003)	543,513	606,422	606,557	572,315	602,676	472,382	454,091	398,670	390,362	413,649	412,615	525,076	525,076
32I Intert Sales	(0.00002)	198,271	314,973	274,377	199,552	254,824	166,014	149,301	122,435	112,572	134,697	128,946	196,499	196,499

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													
166.232 INDUSTRIAL DSM AMORTIZATION													
Increment = \$,00025/therm collection from all Firm sales schedules.													
Volume													
166.232	Beginning Balance						225,000	226,616	303,243	380,421	458,153	536,701	615,825
166.232	Additions							75,000	75,000	75,000	75,000	75,000.00	
166.232	Amortization	A											
166.232	Prior Month Adjustment												
166.232	Interest @ 8.918%	A				0	1,616	1,627	2,178	2,732	3,548	4,124	4,423
166.232	Ending Balance					0	226,616	303,243	380,421	458,153	536,701	615,825	620,247

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

OLD prorated

Reference	Nov-08	Dec-08	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09		
WASHINGTON 186 ACCUMULATION ACCOUNTS														
186.311 WASHINGTON FURNACE PROGRAM ACCUMULATION														
186.311 Beginning Balance		71,574	9,079	13,728	19,188	21,264	23,949	34,231	39,849	44,168	48,093	51,281	56,627	60,385
186.311 Accumulation	N	4,600	5,400	5,400	2,000	2,800	10,200	5,515	4,200	3,600	3,054	5,200	3,600	0
186.311 Transfer		(62,496)	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.		booked in old	47	61.87	78.04	84.99	81.58	103.87	118	125	134	146	158	154
186.311 Interest @ 3.37%	N	booked in old	47	61.87	78.04	84.99	81.58	103.87	118	125	134	146	158	154
186.311 Interest Adjustment									1					
186.311 Ending Balance		9,079	13,728	19,188	21,264	23,949	34,231	39,849	44,168	48,093	51,281	56,627	60,385	60,549
186.312 WASHINGTON WEATHERIZATION PROGRAM ACCUMULATION														
186.312 Beginning Balance		104,496	(7,734)	622	8,748	12,261	21,342	30,528	(3,718)	(3,728)	(3,739)	0	407,500	408,604
186.312 Accumulation	O	8,371	8,106	3,474	9,017	9,111	0	0	0	0	0	407,500	0	0
186.312 Transfer		(112,230)	0	0	0	0	(34,329)	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.		booked in old	(15)	18	39	63	73	86	(10)	(10)	3,739			
186.312 Interest @ 3.37%	O	booked in old	(15)	18	39	63	73	86	(10)	(10)	3,739			
186.312 Interest Adjustment														
186.312 Ending Balance		(7,734)	622	8,748	12,261	21,342	30,528	(3,718)	(3,728)	(3,739)	0	407,500	408,604	409,711
WASHINGTON 188 AMORTIZATION ACCOUNTS														
188.316 DSM AMORTIZATION (1104 to 995)														
Increment = 1.00148/therm collection from firm sales, 1.00651/therm collection from interruptible sales														
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	1,974,689	2,904,353	2,755,932
Int Sales Volume	(0.00250)	493,560	460,453	555,841	503,897	553,865	419,289	406,085	400,073	354,846	442,827	445,771	475,265	0
RS 55 Sales Volume														
188.316 Beginning Balance		24,703	193,500	171,878	140,812	113,532	88,981	70,829	59,304	52,136	48,239	40,701	34,752	26,388
188.316 Accum/Transfer		174,725	0	0	0	0	0	0	0	0	0	0	0	0
188.316 Amortization	P	(6,843)	(22,381)	(31,854)	(27,758)	(24,831)	(18,377)	(11,707)	(7,334)	(6,029)	(5,659)	(6,061)	(6,449)	(6,890)
188.316 Interest @ 3.37%	P	714	760	588	478	381	224	182	166	133	118	102	83	62
188.316 Interest Adjustment									10					
188.316 Ending Balance		193,500	171,878	140,812	113,532	88,981	70,829	59,304	52,136	48,239	40,701	34,752	26,388	19,558
188.257 DOWNTOWN PROPERTY REFUND (1104 to 995)														
Increment = % margin														
RS 1	0.00000	2,543	16,959	26,221	21,499	19,997	14,938	9,783	6,640	6,027	5,360	5,739	6,476	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	4,813,381	2,713,262	1,492,242	1,174,841	1,031,619	1,111,212	1,767,458	1,828,189
RS 3F6 and 3F7	0.00000	425,596	1,859,884	2,869,602	2,616,996	2,314,346	1,720,767	1,120,416	702,486	591,542	515,577	566,165	702,347	681,284
RS 21 Block 1	0.00000	23,872	75,781	52,848	120	968	0	0	0	0	0	0	0	51,598
RS 21 Block 2	0.00000	48,660	180,329	116,598	280	(2,558)	0	0	0	0	0	0	0	95,265
RS 21 Block 3	0.00000	48,110	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	18,642	7,728	3,224	2,300	1,749	2,111	4,891	1,117
RS 41 Block 1	0.00000	2,000	4,000	57,897	150,351	150,528	150,159	144,760	128,131	114,746	106,132	110,706	126,510	2,000
RS 41 Block 2	0.00000	3,021	9,205	107,802	254,400	238,681	170,143	92,237	50,879	34,181	23,760	32,447	65,073	4,550
RS 42 Block 1	0.00000	329,421	358,563	362,585	394,678	375,171	354,694	316,595	289,365	265,119	287,387	298,276	359,303	30,000
RS 42 Block 2	0.00000	286,973	448,138	433,164	419,048	401,003	332,384	324,394	307,935	326,181	327,120	338,172	375,506	60,000
RS 42 Block 3	0.00000	108,231	183,519	196,928	173,111	196,381	154,859	158,883	155,887	166,478	165,348	163,316	211,817	50,000
RS 42 Block 4	0.00000	222,587	48,189	518,864	386,984	457,521	406,576	363,394	349,490	323,183	423,861	489,796	489,867	210,000
RS 42 Block 5	0.00000	114,565	306,878	768,399	21,785	387,104	280,699	247,201	203,144	122,228	148,838	135,245	316,545	231,432
RS 42 Block 6	0.00000	0	0	0	0	0	0	0	0	0	0	0	0	0
Amortize & Accrue Int														
188.257 Beginning Balance		0	0	0	0	0	0	0	0	0	0	0	0	0
188.257 Accum/Transfer		0	0	0	0	0	0	0	0	0	0	0	0	0
188.257 Amortization	S	0	0	0	0	0	0	0	0	0	0	0	0	0
188.257 Interest @ 3.37%	S	0	0	0	0	0	0	0	0	0	0	0	0	0
188.257 Interest Adjustment														
188.257 Ending Balance		0	0	0	0	0	0	0	0	0	0	0	0	0
WASHINGTON 191 AMORTIZATION ACCOUNTS														
191.421 WACOG AMORTIZATION														
Increment = 1.00098/therm giveback to firm and Intar sales 1065 to 995														
Volume	(0.01623)	2,657,233	8,952,368	12,661,458	11,103,415	9,972,484	7,350,802	4,682,810	2,933,848	2,411,793	2,262,334	2,420,480	3,378,618	2,755,932
191.421 Beginning Balance		(1,020,738)	1,208,206	1,067,841	865,780	688,493	526,828	409,117	332,830	348,737	309,819	273,188	233,463	177,602
191.421 Accum/Transfer	Q	2,262,733	(145,297)	(205,495)	(180,208)	(161,853)	(119,304)	(76,002)	(4,072,329)	4,094,190	(38,830)	(38,715)	(39,284)	(54,851)
191.421 Amortization		(43,127)							(1,327)	(1,181)	(705)	(1,127)	(1,596)	
191.421 Switchers									(1,201)	(1,181)	(705)	(1,127)	(1,596)	
191.421 Interest @ 3.37%	Q	9,338	4,731	3,634	2,922	2,289	1,315	1,042	(4,753)	892	789	687	556	420
191.421 Prior Month Int Adj														
191.421 Ending Balance		1,208,206	1,067,841	865,780	688,493	526,828	409,117	332,830	348,737	309,819	273,188	233,463	177,602	133,294
191.431 DEMAND AMORTIZATION														
Increment = 1.00448/therm giveback to firm sales, 1.00059/therm giveback to interruptible sales														
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	1,974,689	2,904,353	2,755,932
Interruptible Sales	0.00482	493,560	460,453	555,841	503,897	553,865	419,289	406,085	400,073	354,846	442,827	445,771	475,265	0
191.431 Beginning Balance		834,890	186,188	286,622	457,881	606,694	(563,315)	(406,141)	(345,651)	(309,162)	(279,352)	(252,532)	(223,255)	(180,781)
191.431 Accum/Transfer		(698,110)				(1,233,338)								
191.431 Amortization	R	32,259	118,493	189,859	148,808	132,741	97,745	61,018	38,917	30,117	27,282	29,418	42,400	38,069
191.431 Switchers							793	58	491	480	277	462	620	
191.431 Interest @ 3.37%	R	(2,842)	941	1,400	2,005	(2,103)	(1,275)	(1,055)	(919)	(797)	(720)	(604)	(546)	(387)
191.431 Interest Adjustment						(9,306)								
191.431 Ending Balance		186,188	286,622	457,881	606,694	(563,315)	(406,141)	(345,651)	(309,162)	(279,352)	(252,532)	(223,255)	(180,781)	(143,108)

Northwest Natural
 Detail Deferred Balances and Interest - Washington
 November 2006 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	
188.385 Albany Deferred Gain													
4% margin to n:	1R 0.00502		18,667	15,107	13,755	10,561	6,430	4,151	3,721	3,113	3,375	4,304	4,665
	1C 0.00404		7,555	6,392	6,242	4,377	3,343	2,489	2,306	2,247	2,364	2,082	0
	2R 0.00282		8,151,382	7,172,514	6,296,587	4,613,381	2,713,262	1,492,242	1,174,841	1,031,619	1,111,212	1,767,458	1,826,189
	3CSF 0.00251		2,796,234	2,534,968	2,237,598	1,656,687	1,068,938	659,119	547,321	472,783	521,291	661,599	640,347
	3 IFS 0.00225		73,368	82,008	76,838	64,121	53,482	43,377	44,221	42,814	44,894	40,749	32,074
	18 0.11		0	0	0	0	0	0	0	0	0	0	0
21 C Firm Sales	Block 1 Block 2 Block 3 Block 4	rationally blank rationally blank rationally blank rationally blank											
21 I Firm Sales	Block 1 Block 2	rationally blank rationally blank											
31 I Firm Trans	Block 3 Block 4	rationally blank rationally blank											
41 Firm Sales	27 0.00177		42,673	30,812	24,628	16,642	7,728	3,224	2,300	1,749	2,111	4,891	1,117
	Block 1 0.00197		55,671	138,251	138,528	138,159	132,760	118,264	105,299	96,952	101,459	117,684	2,000
	Block 2 0.00173		105,074	234,473	221,994	156,738	86,702	46,524	26,700	20,683	28,447	63,161	4,550
41 Firm Trans	Block 1 0.00160		2,028	12,000	12,000	12,000	12,000	9,867	9,447	9,180	9,247	8,926	0
	Block 2 0.00141		2,728	19,927	16,667	13,405	5,335	4,356	4,481	3,077	4,000	2,812	0
41 Interr Sales	Block 1 0.00160		0	0	0	0	0	0	0	0	0	0	0
	Block 2 0.00141		0	0	0	0	0	0	0	0	0	0	0
42C Firm Sales	Block 1 0.00138		103,494	95,105	96,621	85,186	70,715	48,024	38,107	40,238	48,018	79,027	0
	Block 2 0.00123		83,125	59,248	54,820	18,194	2,126	0	0	1,436	1,673	10,648	0
	Block 3 0.00095		8,875	659	0	0	0	0	0	0	0	0	0
	Block 4 0.00076		0	0	0	0	0	0	0	0	0	0	0
	Block 5 0.00051		0	0	0	0	0	0	0	0	0	0	0
	Block 6 0.00019		0	0	0	0	0	0	0	0	0	0	0
42I Firm Sales	Block 1 0.00117		119,415	137,743	123,059	90,537	72,893	71,761	68,289	66,671	71,705	95,726	0
	Block 2 0.00104		134,907	71,823	89,050	45,589	38,567	32,176	28,914	26,968	26,594	45,200	0
	Block 3 0.00079		35,644	-12,291	12,113	5,976	4,238	0	0	0	0	0	0
	Block 4 0.00064		0	0	0	0	0	0	0	0	0	0	0
	Block 5 0.00043		0	0	0	0	0	0	0	0	0	0	0
	Block 6 0.00016		0	0	0	0	0	0	0	0	0	0	0
42 Firm Trans	Block 1 0.00067		24,477	24,483	24,540	34,421	34,840	35,270	35,510	32,731	35,340	34,962	20,000
	Block 2 0.00060		40,000	40,000	40,000	48,000	44,852	44,951	45,547	40,000	44,168	47,283	40,000
	Block 3 0.00046		40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000
	Block 4 0.00036		200,000	18,000	112,000	110,000	112,000	110,000	112,000	112,000	103,376	112,000	110,000
	Block 5 0.00025		357,155	-82,890	127,968	78,806	40,147	25,862	16,280	8,314	0	32,895	127,966
	Block 6 0.00010		0	0	0	0	0	0	0	0	0	0	0
42 Interr Sales	Block 1 0.00085		119,825	111,831	105,491	117,532	112,997	100,663	110,723	110,460	110,555	114,550	0
	Block 2 0.00076		135,132	187,977	173,218	161,033	172,919	170,000	165,779	175,236	178,542	183,075	0
	Block 3 0.00058		84,020	117,105	117,635	68,683	67,608	75,687	65,350	75,149	60,206	107,606	0
	Block 4 0.00047		218,854	85,984	157,521	72,041	52,363	44,723	12,994	81,980	96,468	70,034	0
	Block 5 0.00032		0	0	0	0	0	0	0	0	0	0	0
	Block 6 0.00011		0	0	0	0	0	0	0	0	0	0	0
42 Interr Trans	Block 1 0.00062		25,374	25,517	25,480	27,018	25,350	26,647	34,490	37,269	34,660	35,038	10,000
	Block 2 0.00056		40,000	60,000	44,115	59,568	56,130	60,808	65,941	83,478	68,895	69,305	20,000
	Block 3 0.00043		26,389	27,638	26,633	40,000	47,839	40,000	61,128	50,197	63,110	64,211	20,000
	Block 4 0.00034		100,000	282,000	188,000	224,535	199,031	194,787	196,169	229,881	289,942	307,923	100,000
	Block 5 0.00023		409,244	104,684	259,136	211,894	198,054	177,252	105,948	138,524	135,245	283,650	103,467
	Block 6 0.00009		0	0	0	0	0	0	0	0	0	0	0
43 Firm Trans	0.00003												
43 Interr Trans	0.00003 0.00458												
54													
188.385 Beginning Balance			(172,225)	(140,829)	(112,648)	(87,523)	(68,832)	(57,233)	(50,294)	(44,598)	(39,485)	(33,901)	(25,848)
188.385 Accrual Transfer													
188.385 Amortization			31,984	28,659	25,500	18,910	11,776	7,090	5,824	5,248	5,893	8,136	7,078
188.385 Interest @ 3.37%			(588)	(476)	(378)	(219)	(177)	(151)	(128)	(114)	(99)	(81)	(60)
188.385 Ending Balance			(140,829)	(112,648)	(87,523)	(68,832)	(57,233)	(50,294)	(44,598)	(39,485)	(33,901)	(25,848)	(18,829)
188.310 Beginning Balance						3,907	5,068	8,233	18,377	18,427	31,094	31,178	31,262
188.310 Additions						1,149	1,149	0	0	12,600	0	0	0
188.310 Amortization													
188.310 Interest @ 3.37%						12.59	15.85	17.50	49.77	66.97	84.21	84.44	84.67
188.310 Ending Balance						5,068	8,233	8,250	18,427	31,094	31,178	31,262	31,347
188.234 Beginning Balance								0	87,271	87,508	124,651	175,822	208,901
188.234 Additions										38,857	50,785	32,559	
188.234 Amortization						0	0	0	236	287	406	520	566
188.234 Interest @ 3.37%						0	0	0	0	87,508	124,651	175,822	208,901
188.234 Ending Balance								0	87,508	124,651	175,822	208,901	566

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

State	Type	Class	RS Type	Rate Schedule
OR	Sales	R	Firm	1
OR	Sales	R	Firm	2
OR	Sales	R	Firm	3
OR	Sales	R	Firm	4
OR	Sales	R	Firm	19
OR	Sales	R	Firm	54
OR	Sales	C	Firm	1
OR	Sales	C	Firm	3
OR	Sales	C	Firm	4
OR	Sales	C	Firm	10
OR	Sales	C	Firm	21
OR	Sales	C	Firm	31 Block 1
OR	Sales	C	Firm	31 Block 2
OR	Sales	C	Firm	32 Block 1
OR	Sales	C	Firm	32 Block 2
OR	Sales	C	Firm	32 Block 3
OR	Sales	C	Firm	32 Block 4
OR	Sales	C	Firm	32 Block 5
OR	Sales	C	Firm	32 Block 6
OR	Sales	IND	Firm	3
OR	Sales	IND	Firm	4
OR	Sales	IND	Firm	6
OR	Sales	IND	Firm	31 Block 1
OR	Sales	IND	Firm	31 Block 2
OR	Sales	IND	Firm	32 Block 1
OR	Sales	IND	Firm	32 Block 2
OR	Sales	IND	Firm	32 Block 3
OR	Sales	IND	Firm	32 Block 4
OR	Sales	IND	Firm	32 Block 5
OR	Sales	IND	Firm	32 Block 6
OR	Sales	C	Interruptibl	31 Block 1
OR	Sales	C	Interruptibl	31 Block 2
OR	Sales	IND	Interruptibl	31 Block 1
OR	Sales	IND	Interruptibl	31 Block 2
OR	Sales	INT	Interruptibl	32 Block 1
OR	Sales	INT	Interruptibl	32 Block 2
OR	Sales	INT	Interruptibl	32 Block 3
OR	Sales	INT	Interruptibl	32 Block 4
OR	Sales	INT	Interruptibl	32 Block 5
OR	Sales	INT	Interruptibl	32 Block 6
OR	Sales	INT	Interruptibl	23
OR	Sales	INT	Interruptibl	55
OR	Trans	C	Firm	3
OR	Trans	C	Firm	31 Block 1
OR	Trans	C	Firm	31 Block 2
OR	Trans	C	Firm	32 Block 1
OR	Trans	C	Firm	32 Block 2
OR	Trans	C	Firm	32 Block 3
OR	Trans	C	Firm	32 Block 4
OR	Trans	C	Firm	32 Block 5
OR	Trans	C	Firm	32 Block 6
OR	Trans	IND	Firm	3
OR	Trans	IND	Firm	31 Block 1
OR	Trans	IND	Firm	31 Block 2
OR	Trans	IND	Firm	32 Block 1
OR	Trans	IND	Firm	32 Block 2
OR	Trans	IND	Firm	32 Block 3
OR	Trans	IND	Firm	32 Block 4
OR	Trans	IND	Firm	32 Block 5
OR	Trans	IND	Firm	32 Block 6
OR	Trans	IND SP F	Spec Contr	61
OR	Trans	IND SP F	Spec Contr	63
OR	Trans	IND SP F	Spec Contr	65
OR	Trans	IND SP F	Spec Contr	69
OR	Trans	IND SP F	Spec Contr	70
OR	Trans	IND SP F	Spec Contr	71
OR	Trans	IND SP F	Spec Contr	72
OR	Trans	IND SP F	Spec Contr	74
OR	Trans	INT	Interruptibl	32 Block 1
OR	Trans	INT	Interruptibl	32 Block 2
OR	Trans	INT	Interruptibl	32 Block 3
OR	Trans	INT	Interruptibl	32 Block 4
OR	Trans	INT	Interruptibl	32 Block 5

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

State	Type	Class	RS Type	Rate Schedule
OR	Trans	INT	Interruptibl	32 Block 6
OR	Trans	INT	Interruptibl	55
OR	Trans	INT SP I	Spec Contr	60
OR	Trans	INT SP I	Spec Contr	64
OR	Trans	INT SP I	Spec Contr	67
OR	Trans	INT SP I	Spec Contr	68
OR	Trans	INT SP I	Spec Contr	72
OR	Trans	INT SP I	Spec Contr	73
OR	Trans	INT SP I	Spec Contr	75
WA	Sales	R	Firm	1
WA	Sales	R	Firm	2
WA	Sales	R	Firm	3
WA	Sales	R	Firm	19
WA	Sales	R	Firm	24
WA	Sales	R	Firm	27
WA	Sales	C	Firm	1
WA	Sales	C	Firm	3
WA	Sales	C	Firm	4
WA	Sales	C	Firm	11
WA	Sales	C	Firm	21 Block 1
WA	Sales	C	Firm	21 Block 2
WA	Sales	C	Firm	21 Block 3
WA	Sales	C	Firm	21 Block 4
WA	Sales	C	Firm	41 Block 1
WA	Sales	C	Firm	41 Block 2
WA	Sales	C	Firm	42 Block 1
WA	Sales	C	Firm	42 Block 2
WA	Sales	C	Firm	42 Block 3
WA	Sales	C	Firm	42 Block 4
WA	Sales	C	Firm	42 Block 5
WA	Sales	C	Firm	42 Block 6
WA	Sales	IND	Firm	3
WA	Sales	IND	Firm	21 Block 1
WA	Sales	IND	Firm	21 Block 2
WA	Sales	IND	Firm	21 Block 3
WA	Sales	IND	Firm	21 Block 4
WA	Sales	IND	Firm	41 Block 1
WA	Sales	IND	Firm	41 Block 2
WA	Sales	IND	Firm	42 Block 1
WA	Sales	IND	Firm	42 Block 2
WA	Sales	IND	Firm	42 Block 3
WA	Sales	IND	Firm	42 Block 4
WA	Sales	IND	Firm	42 Block 5
WA	Sales	IND	Firm	42 Block 6
WA	Sales	IND	Interruptibl	41 Block 1
WA	Sales	IND	Interruptibl	41 Block 2
WA	Sales	IND	Interruptibl	42 Block 1
WA	Sales	IND	Interruptibl	42 Block 2
WA	Sales	IND	Interruptibl	42 Block 3
WA	Sales	IND	Interruptibl	42 Block 4
WA	Sales	IND	Interruptibl	42 Block 5
WA	Sales	IND	Interruptibl	42 Block 6
WA	Trans	IND	Firm	42 Block 1
WA	Trans	IND	Firm	42 Block 2
WA	Trans	IND	Firm	42 Block 3
WA	Trans	IND	Firm	42 Block 4
WA	Trans	IND	Firm	42 Block 5
WA	Trans	IND	Firm	42 Block 6
WA	Trans	IND SP F	Spec Contr	61
WA	Trans	IND	Interruptibl	42 Block 1
WA	Trans	IND	Interruptibl	42 Block 2
WA	Trans	IND	Interruptibl	42 Block 3
WA	Trans	IND	Interruptibl	42 Block 4
WA	Trans	IND	Interruptibl	42 Block 5
WA	Trans	IND	Interruptibl	42 Block 6
WA	Trans	INT SP I	Spec Contr	67

Check Totals

TOTAL OREGON FIRM SALES
 TOTAL OREGON SALES
 TOTAL OREGON INTERRUPTIBLE SALES
 TOTAL OREGON FIRM SALES FROM EXPIRED RATE SCHE
 TOTAL WASHINGTON FIRM SALES

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

State	Type	Class	RS Type	Rate Schedule
TOTAL WASHINGTON INTERRUPTIBLE SALES				
TOTAL OR	32 Block 1			
TOTAL OR	32 Block 2			
TOTAL OR	32 Block 3			
TOTAL OR	32 Block 4			
TOTAL OR	32 Block 5			
TOTAL OR	32 Block 6			
TOTAL OR INDUSTRIAL (SALES & TANSFORT)				

RECONCILIATION:

32 INDUSTRIAL FIRM PER 32BLOCKS	find out why th
32 INDUSTRIAL FIRM PER CIS REPORT	
BAD STATE CODE	
TOTAL CIS VOLUMES PER CALCULATION	
TOTAL CIS VOLUMES PER CIS REPORT	
DIFFERENCE	

Switchers

