

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

	October	Change	November
WASHINGTON 186XXX ACCOUNTS			
186234 DEF WA GREAT PROGRAM	208,901.45	(208,901.45)	0.00
186302 MARGIN SHARING - WA	(1,293,090.76)	(91,712.54)	(1,384,803.30)
186310 WA ENERGY EFFICIENCY	31,262.03	84.67	31,346.70
186311 WA FURNACE PROGRAM	60,366.75	(60,366.75)	0.00
186312 WA - AUDIT RESIDENTI	408,603.65	1,106.63	409,710.28
186316 WA DSM AMORTIZATION	26,374.00	49,761.82	76,135.82
186365 ALBANY DFD GAIN - WA	(25,846.15)	8,696.59	(17,149.56)
Subtotal 186xxx accounts	(583,429.03)	(301,331.03)	(884,760.06)
WASHINGTON 191XXX ACCOUNTS			
191420 WACOG - ACCR. WA	(4,409,571.00)	3,809,884.00	(599,687.00)
191421 AMORT OF WACOG - WA	177,728.74	(4,303,644.03)	(4,125,915.29)
191430 DEMAND - ACCR WA	(165,613.65)	(26,497.28)	(192,110.93)
191431 AMORT OF DEMAND WA	(180,771.58)	(77,116.54)	(257,888.12)
191432 WA DEMAND COLL	0.00	0.00	0.00
Subtotal 191xxx accounts	(4,578,227.49)	(597,373.85)	(5,175,601.34)
TOTAL WASHINGTON DEFERRED ACCOUNTS	(5,161,656.52)	(898,704.88)	(6,060,361.40)

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	11302009 (MMDDYYYY)	11302009 (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 (\$) 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	503,643.00		OR WACOG PGA Activity		
2	191400			H		503,643.00	OR WACOG PGA Activity		
3	540200	84020	805-02890	H			Ore Storage PGA Timing		
4	191400			H			OR Storage PGA Adj		
5	540100	84020	805-02880	H			OR DEM PGA Activity		
6	191410			H			OR DEM PGA Activity		
7	411000	83010	419-06205	S	1,810.00		OR PGA Interest		
8	191400			H		1,810.00	OR WACOG Interest		
9	191410			H			OR DEM Incr. Interest		
10	191450			H			OR DEM Coll. Interest		
11	540100	84020	805-02885	H			OR DEM DEF Collected		
12	191450			H			OR DEM DEF Collected		
13	540200	84020	805-02950	H			WA WACOG PGA Activity		
14	191420			H			WA WACOG PGA Activity		
15	540100	84020	805-02940	H			WA DEM PGA Activity		
16	191430			H			WA DEM PGA Activity		
17	411000	83010	419-06210	H			WA PGA Interest		
18	191420			H			WA WACOG Interest		
19	191430			H			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					505,453.00	505,453.00			

Doc # 100406655

Prepared by: *R. Dady*
Date: 12/8/09

Approved by: *Natt*
Date: 12/08/09

December 8, 2009	NORTHWEST NATURAL GAS COMPANY													Reference
Page 3 OR	ACCOUNT 191.400 OREGON 12/08 - 11/09 WACOG													See *
	Nov-09	Dec-09	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10	Balance	
Beg. Balance		(4,949,586)	(4,949,586)	(4,949,586)	(4,949,586)	(4,949,586)	(4,949,586)	(4,949,586)	(4,949,586)	(4,949,586)	(4,949,586)	(4,949,586)		
Nov: Accrual	(4,931,876)												(4,931,876)	Oct 05 Tab 3
Bal. Before Int.	(4,931,876)												(4,931,876)	
Int. Rate	0.08618	(17,710)											(17,710)	
Ending Balance	(4,949,586)												(4,949,586)	
Dec: Accrual														Nov 05 Tab 4
Bal. Before Int.		(4,949,586)											(4,949,586)	
Int. Rate	0													
Ending Balance		(4,949,586)											(4,949,586)	
Jan: Accrual														Dec 05 Tab 5
Bal. Before Int.			(4,949,586)										(4,949,586)	
Int. Rate	0													
Ending Balance			(4,949,586)										(4,949,586)	
Feb: Accrual														Jan 05 Tab 6
Bal. Before Int.				(4,949,586)									(4,949,586)	
Int. Rate	0													
Ending Balance				(4,949,586)									(4,949,586)	
Mar: Accrual														Feb 05 Tab 7
Bal. Before Int.					(4,949,586)								(4,949,586)	
Int. Rate	0													
Ending Balance					(4,949,586)								(4,949,586)	
Apr: Accrual														Mar 05 Tab 8
Bal. Before Int.						(4,949,586)							(4,949,586)	
Int. Rate	0													
Ending Balance						(4,949,586)							(4,949,586)	
May: Accrual														Apr 05 Tab 9
Bal. Before Int.							(4,949,586)						(4,949,586)	
Int. Rate	0													
Ending Balance							(4,949,586)						(4,949,586)	
Jun: Accrual														May 05 Tab 10
Bal. Before Int.								(4,949,586)					(4,949,586)	
Int. Rate	0													
Ending Balance								(4,949,586)					(4,949,586)	
Jul: Accrual														Jun 05 Tab 11
Bal. Before Int.									(4,949,586)				(4,949,586)	
Int. Rate	0													
Ending Balance									(4,949,586)				(4,949,586)	
Aug: Accrual														Jul 05 Tab 12
Bal. Before Int.										(4,949,586)			(4,949,586)	
Int. Rate	0													
Ending Balance										(4,949,586)			(4,949,586)	
Spt: Accrual														Aug 05 Tab 13
Bal. Before Int.											(4,949,586)		(4,949,586)	
Int. Rate	0													
Ending Balance											(4,949,586)		(4,949,586)	
Oct: Accrual														Sep 05 Tab 14
Bal. Before Int.												(4,949,586)	(4,949,586)	
Int. Rate	0													
Ending Balance												(4,949,586)	(4,949,586)	
Entry JV-28A	(17,710)												(17,710)	
Previously Book	(15,900)													
Net to Record	(1,810)													
Monthly Deferral	(4,931,876)												(4,931,876)	
Entry 191400													(1,810)	
Entry 419-06205													1,810	

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

Oregon WACOG Deferral Calculation
2008 - 9 Tracker year
System Calendar Sales Volume

R:\Gas Accounting\JV28A Cost of Gas Deferral OR & WA\2010 PGA Activity\OR & WA PGA Deferrals_2009-10.xls\Change Log

Line No.	October-09	November-09	December-09	January-10	February-10	March-10	April-10	May-10	June-10	July-10	August-10	September-10	October-10
1	P / M Unbilled Volumes:	29,488,972	42,113,749	-	-	-	-	-	-	-	-	-	-
2	C / M Unbilled Volumes:	29,488,972	42,113,749	-	-	-	-	-	-	-	-	-	-
3	Reported Cycle Billing Volumes:	63,687,853	-	-	-	-	-	-	-	-	-	-	-
4	Calculated Calendar Month Volumes:	76,312,630	(42,113,749)	-	-	-	-	-	-	-	-	-	-
	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance
5	Total Cldty Costs Incurred In ORPGA file	\$ 37,453,809	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	System Incurred WACOG Per Thm:	0.49079	0	0	0	0	0	0	0	0	0	0	0
	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance
Oregon Calendar Sales Volumes													
Line No.	October-09	November-09	December-09	January-10	February-10	March-10	April-10	May-10	June-10	July-10	August-10	September-10	October-10
7	P / M Unbilled Volumes:	Review 26,776,032	Review 37,828,105	In Balance -	In Balance -	In Balance -	In Balance -	In Balance -	In Balance -	In Balance -	In Balance -	In Balance -	In Balance -
8	C / M Unbilled Volumes:	26,776,032	37,828,105	-	-	-	-	-	-	-	-	-	-
9	Reported Cycle Billing Volumes:	57,684,493	-	-	-	-	-	-	-	-	-	-	-
10	Calculated Calendar Month Volumes:	68,736,566	-	-	-	-	-	-	-	-	-	-	-
11	Less: Winter WACOG Usage	709,066	-	-	-	-	-	-	-	-	-	-	-
12	Incremental Usage	-	-	-	-	-	-	-	-	-	-	-	-
13	Net Calculated Calendar Month Volumes:	68,027,500	-	-	-	-	-	-	-	-	-	-	-
14	"ORPGA" Average Commodity Rate	0.56977	0.56977	0.56977	0.56977	0.56977	0.56977	0.56977	0.56977	0.56977	0.56977	0.56977	0.56977
15	"ORPGA" Winter Commodity Rate	0.54643	0.54643	0.54643	0.54643	0.54643	0.54643	0.54643	0.54643	0.54643	0.54643	0.54643	0.54643
16	Monthly Incremental Rate	-	-	-	-	-	-	-	-	-	-	-	-
17	"Collections" Incre. Commodity Rate	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18	"Collections" Winter Commodity Rate	\$ 387,455	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19	"Collections" Average Commodity Rate	\$ 38,760,029	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	ORE. Commodity Cost Collected	\$ 39,147,484	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21	Calculated Calendar Month Volumes:	68,736,566	-	-	-	-	-	-	-	-	-	-	-
22	WACOG Incurred: Calculated Vol.	0.49079	0	0	0	0	0	0	0	0	0	0	0
23	Amount	\$ 33,735,219	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24	Total Collection vs Calculated	5,412,265	-	-	-	-	-	-	-	-	-	-	-
	Rev OR share of Embedded Goldman	(971,405)	-	-	-	-	-	-	-	-	-	-	-
	OR share of Actual Goldman Impact	451,656	-	-	-	-	-	-	-	-	-	-	-
25	90% Dfrr. (Collection vs Calculated)	4,403,264	-	-	-	-	-	-	-	-	-	-	-
26	90% Sharing and Goldman Deferral	4,923,013	-	-	-	-	-	-	-	-	-	-	-
27	Amount Previously Booked	-	-	-	-	-	-	-	-	-	-	-	-
28	Net to Book (191400)	4,923,013	-	-	-	-	-	-	-	-	-	-	-
29	Entry 191400	-	-	-	-	-	-	-	-	-	-	-	(4,923,013)
30	Entry 805-02890	-	-	-	-	-	-	-	-	-	-	-	4,923,013

System Cost of Gas

Line No.	November-09	December-09	January-10	February-10	March-10	April-10	May-10	June-10	July-10	August-10	September-10	October-10
Contract Commodity Gas Costs:												
31	Year around Contracts	13,780,127.19	-	-	-	-	-	-	-	-	-	-
32	Short Term Contracts	12,085,481.27	-	-	-	-	-	-	-	-	-	-
33	Spot Purchases	10,863,486.33	-	-	-	-	-	-	-	-	-	-
34	Volumetric Transp Chg	257,530.40	-	-	-	-	-	-	-	-	-	-
35	Misc. Act. Up/St Sales	(53,557.65)	-	-	-	-	-	-	-	-	-	-
36	Goldman Deal	-	-	-	-	-	-	-	-	-	-	-
37	Sub Total	36,933,067.54	-	-	-	-	-	-	-	-	-	-
38	Field Production Gas	1,024,801.11	-	-	-	-	-	-	-	-	-	-
Storage Activity:												
39	System Withdrawals	1,135,797.79	-	-	-	-	-	-	-	-	-	-
40	System Injections	(1,447,394.43)	-	-	-	-	-	-	-	-	-	-
41	Sub Total	(311,596.64)	-	-	-	-	-	-	-	-	-	-
Other Activity												
42	P/M Imbalance Adj	523,001.58	-	-	-	-	-	-	-	-	-	-
43	C/M Imbalance Adj	(620,284.67)	-	-	-	-	-	-	-	-	-	-
44	Cost of Company Use Gas	(37,399.56)	-	-	-	-	-	-	-	-	-	-
45	Misc. Cust. Imbalance Purch	(1,247.21)	-	-	-	-	-	-	-	-	-	-
46	Prior Period Estimate Adj	(56,533.03)	-	-	-	-	-	-	-	-	-	-

Booked 09 of 12/8/09
 (4,923,013)
 503,643
 to adj

Northwest Natural Gas Company SAP Journal Entry

Doc #100406634

Company Code	Document Type	Document Date	Posting Date	Currency	Reference	Header Text
(4)	(2)	(8)	(8)	(3)	(16)	(25)

5000 SA 11302009 11302009 USD JV28B PGA Deferral 2008-09
 (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	540200	84020	805-02890	S	423,073.00	-	OR WACOG PGA Activity		
2	191400			H	-	423,073.00	OR WACOG PGA Activity		
3	540200	84020	805-02890	H	-	-	Ore Storage PGA Timing		
4	191400			H	-	-	OR Storage PGA Adj		
5	540100	84020	805-02880	H	-	-	OR DEM PGA Activity		
6	191410			H	-	-	OR DEM PGA Activity		
7	411000	83010	419-06205	S	1,518.00	-	OR PGA Interest		
8	191400			H	-	1,518.00	OR WACOG Interest		
9	191410			H	-	-	OR DEM Incr. Interest		
10	191450			H	-	-	OR DEM Coll. Interest		
11	540100	84020	805-02885	H	-	-	OR DEM DEF Collected		
12	191450			H	-	-	OR DEM DEF Collected		
13	540200	84020	805-02950	S	107,125.00	-	WA WACOG PGA Activity		
14	191420			H	-	107,125.00	WA WACOG PGA Activity		
15	540100	84020	805-02940	H	-	-	WA DEM PGA Activity		
16	191430			H	-	-	WA DEM PGA Activity		
17	411000	83010	419-06210	S	145.00	-	WA PGA Interest		
18	191420			H	-	145.00	WA WACOG Interest		
19	191430			H	-	-	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					531,861.00	531,861.00			

Prepared by *[Signature]*
 Date 12/7/09

Approved by *[Signature]*
 Date 12/7/09

Oregon WACOG Deferral Calculation
2008 - 9 Tracker year:
System Calendar Sales Volume

R:\Gas Accounting\JV284 Cost of Gas Deferral OR & WA\2010 PGA Activity\OR & WA PGA Deferrals_2009-10.xls\ORPGA Tab 3

Line No.	October-09	November-09	December-09	January-10	February-10	March-10	April-10	May-10	June-10	July-10	August-10	September-10	October-10	
1	P / M Unbilled Volumes:	29,488,972	42,113,749	-	-	-	-	-	-	-	-	-	-	
2	C / M Unbilled Volumes:	29,488,972	42,113,749	-	-	-	-	-	-	-	-	-	-	
3	Reported Cycle Billing Volumes:	63,687,853	-	-	-	-	-	-	-	-	-	-	-	
4	Calculated Calendar Month Volumes:	76,312,630	(42,113,749)	-	-	-	-	-	-	-	-	-	-	
		In Balance	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance	
5	Total Ccity Costs Incurred in ORPGA file	\$ 37,453,809	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
6	System Incurred WACOG Per Thm:	0.49079	0	0	0	0	0	0	0	0	0	0	0	
		In Balance	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance	
		October-09	November-09	December-09	January-10	February-10	March-10	April-10	May-10	June-10	July-10	August-10	September-10	October-10
7	P / M Unbilled Volumes:	26,776,032	37,828,105	-	-	-	-	-	-	-	-	-	-	
8	C / M Unbilled Volumes:	26,776,032	37,828,105	-	-	-	-	-	-	-	-	-	-	
9	Reported Cycle Billing Volumes:	57,684,493	-	-	-	-	-	-	-	-	-	-	-	
10	Calculated Calendar Month Volumes:	68,736,566	-	-	-	-	-	-	-	-	-	-	-	
11	Less: Winter WACOG Usage	709,066	-	-	-	-	-	-	-	-	-	-	-	
12	Incremental Usage	-	-	-	-	-	-	-	-	-	-	-	-	
13	Net Calculated Calendar Month Volumes:	68,027,500	-	-	-	-	-	-	-	-	-	-	-	
14	"ORPGA" Average Commodity Rate	0.56977	0.56977	0.56977	0.56977	0.56977	0.56977	0.56977	0.56977	0.56977	0.56977	0.56977	0.56977	
15	"ORPGA" Winter Commodity Rate	0.54643	0.54643	0.54643	0.54643	0.54643	0.54643	0.54643	0.54643	0.54643	0.54643	0.54643	0.54643	
16	Monthly Incremental Rate	-	-	-	-	-	-	-	-	-	-	-	-	
17	"Collections" Incre. Commodity Rate	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
18	"Collections" Winter Commodity Rate	\$ 387,455	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
19	"Collections" Average Commodity Rate	\$ 38,760,029	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
20	ORE. Commodity Cost Collected	\$ 39,147,484	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
21	Calculated Calendar Month Volumes:	68,736,566	-	-	-	-	-	-	-	-	-	-	-	
22	WACOG Incurred: Calculated Vol.	0.49079	0	0	0	0	0	0	0	0	0	0	0	
23	Amount	\$ 33,735,219	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
24	Total Collection vs Calculated	5,412,265	-	-	-	-	-	-	-	-	-	-	-	
25	90% Dfl. (Collection vs Calculated)	4,871,038	-	-	-	-	-	-	-	-	-	-	-	
26	Amount Previously Booked	-	-	-	-	-	-	-	-	-	-	-	-	
27	Net Sharing Booked	4,871,038	-	-	-	-	-	-	-	-	-	-	-	
	Rev OR share of Embedded Goldman	(971,430)	-	-	-	-	-	-	-	-	-	-	-	
	OR share of Actual Goldman Impact	519,762	451,668	-	-	-	-	-	-	-	-	-	-	
28	Net to Book (191400)	4,419,370	-	-	-	-	-	-	-	-	-	-	-	
29	Entry 191400.....	-	-	-	-	-	-	-	-	-	-	-	(4,419,370)	
30	Entry 805-02890.....	-	-	-	-	-	-	-	-	-	-	-	4,419,370	

System Cost of Gas

	November-09	December-09	January-10	February-10	March-10	April-10	May-10	June-10	July-10	August-10	September-10	October-10
Contract Commodity Gas Costs:												
31	Year around Contracts	13,780,127.19	-	-	-	-	-	-	-	-	-	-
32	Short Term Contracts	12,085,481.27	-	-	-	-	-	-	-	-	-	-
33	Spot Purchases	10,863,486.33	-	-	-	-	-	-	-	-	-	-
34	Volumetric Transp Chg	257,530.40	-	-	-	-	-	-	-	-	-	-
35	Misc. Act. Up/St Sales	(53,557.65)	-	-	-	-	-	-	-	-	-	-
36	Goldman Deal	-	-	-	-	-	-	-	-	-	-	-
37	Sub Total	36,933,067.54	-	-	-	-	-	-	-	-	-	-
38	Field Production Gas	1,024,801.11	-	-	-	-	-	-	-	-	-	-
Storage Activity:												
39	System Withdrawals	1,135,797.79	-	-	-	-	-	-	-	-	-	-
40	System Injections	(1,447,394.43)	-	-	-	-	-	-	-	-	-	-
41	Sub Total	(311,596.64)	-	-	-	-	-	-	-	-	-	-
Other Activity												
42	P/M Imbalance Adj	523,001.58	-	-	-	-	-	-	-	-	-	-
43	C/M Imbalance Adj	(620,284.67)	-	-	-	-	-	-	-	-	-	-
44	Cost of Company Use Gas	(37,399.56)	-	-	-	-	-	-	-	-	-	-
45	Misc. Cust. Imbalance Purch	(1,247.21)	-	-	-	-	-	-	-	-	-	-

JVA 423,073
Goldman Net Adj - 423,073

Washington WACOG Deferral Calculation													
2008 - 9 Tracker year Closing													
Washington Sales Volumes													
	October-09	November-09	December-09	January-10	February-10	March-10	April-10	May-10	June-10	July-10	August-10	September-10	October-10
Cycle Volume Sales:													
Residential	1,776,742	3,741,650											
Commercial	838,132	1,400,318											
Industrial Firm	52,487	72,946											
Interruptible													
Total	2,667,361	5,214,914	-	-	-	-	-	-	-	-	-	-	-
P / M Unbilled Volumes:													
Residential	738,712	1,812,528	2,974,022										
Commercial	466,865	846,964	1,251,042										
Industrial Firm	35,769	53,448	60,580										
Interruptible													
Total	1,241,346	2,712,940	4,285,644	-	-	-	-	-	-	-	-	-	-
C / M Unbilled Volumes:													
Residential	1,812,528	2,974,022											
Commercial	846,964	1,251,042											
Industrial Firm	53,448	60,580											
Interruptible													
Total	2,712,940	4,285,644	-	-	-	-	-	-	-	-	-	-	-
Reported Cycle Billing Volumes:													
Residential	1,776,742	3,741,650											
Commercial	934,199	1,564,933											
Industrial Firm	193,413	226,675											
Interruptible	475,265	470,103											
Total	3,379,618	6,003,360	-	-	-	-	-	-	-	-	-	-	-
Calculated Calendar Month Volumes:													
Residential		4,903,144	(2,974,022)										
Commercial		1,969,011	(1,251,042)										
Industrial Firm		233,807	(60,580)										
Interruptible		470,103											
Total		7,576,064	(4,285,644)	-	-	-	-	-	-	-	-	-	-
"WPGA" Average Commodity Charge		0.56977	0.56977	0.56977	0.56977	0.56977	0.56977	0.56977	0.56977	0.56977	0.56977	0.56977	0.56977
WA Commodity Cost Collected		4,316,614											
Calculated Calendar Month Volumes:													
WACOG Incurred: Calculated Vol.		7,576,064	(4,285,644)										
Amount		0.49079	0	0	0	0	0	0	0	0	0	0	0
		3,718,257											
Dfrl. (Collection vs Calculated)		598,357	-	-	-	-	-	-	-	-	-	-	-
Amount Previously Booked													
Net to Book (191420)		598,357											
Entry 191420.....													(598,357)
Entry 805-02950.....													598,357

JV28A 4/9/23
Goldman
Adi. 107,125

December 7, 2009

NORTHWEST NATURAL GAS COMPANY

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ACCOUNT 191.400 OREGON 12/08 - 11/09 WACOG

	Nov-09	Dec-09	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10	Balance	Reference
Beg. Balance		(4,443,833)	(4,443,833)	(4,443,833)	(4,443,833)	(4,443,833)	(4,443,833)	(4,443,833)	(4,443,833)	(4,443,833)	(4,443,833)	(4,443,833)		See *
Nov: Accrual	(4,427,933)													
Bal. Before Int.	(4,427,933)												(4,427,933)	Oct 05 Tab 3
Int. Rate	0.08618	(15,900)											(4,427,933)	
Ending Balance	(4,443,833)												(15,900)	
Dec: Accrual													(4,443,833)	
Bal. Before Int.		(4,443,833)												Nov 05 Tab 4
Int. Rate	0												(4,443,833)	
Ending Balance		(4,443,833)												
Jan: Accrual													(4,443,833)	
Bal. Before Int.			(4,443,833)											Dec 05 Tab 5
Int. Rate	0												(4,443,833)	
Ending Balance			(4,443,833)											
Feb: Accrual													(4,443,833)	
Bal. Before Int.				(4,443,833)										Jan 05 Tab 6
Int. Rate	0												(4,443,833)	
Ending Balance				(4,443,833)										
Mar: Accrual													(4,443,833)	
Bal. Before Int.					(4,443,833)									Feb 05 Tab 7
Int. Rate	0												(4,443,833)	
Ending Balance					(4,443,833)									
Apr: Accrual													(4,443,833)	
Bal. Before Int.						(4,443,833)								Mar 05 Tab 8
Int. Rate	0												(4,443,833)	
Ending Balance						(4,443,833)								
May: Accrual													(4,443,833)	
Bal. Before Int.							(4,443,833)							Apr 05 Tab 9
Int. Rate	0												(4,443,833)	
Ending Balance							(4,443,833)							
Jun: Accrual													(4,443,833)	
Bal. Before Int.								(4,443,833)						May 05 Tab 10
Int. Rate	0												(4,443,833)	
Ending Balance								(4,443,833)						
Jul: Accrual													(4,443,833)	
Bal. Before Int.									(4,443,833)					Jun 05 Tab 11
Int. Rate	0												(4,443,833)	
Ending Balance									(4,443,833)					
Aug: Accrual													(4,443,833)	
Bal. Before Int.										(4,443,833)				Jul 05 Tab 12
Int. Rate	0												(4,443,833)	
Ending Balance										(4,443,833)				
Spt: Accrual													(4,443,833)	
Bal. Before Int.											(4,443,833)			Aug 05 Tab 13
Int. Rate	0												(4,443,833)	
Ending Balance											(4,443,833)			
Oct: Accrual												(4,443,833)		
Bal. Before Int.												(4,443,833)		Sep 05 Tab 14
Int. Rate	0												(4,443,833)	
Ending Balance												(4,443,833)		
Entry JV-28A	(15,900)												(4,443,833)	(4,443,833)
Previously Book	(14,382)													(15,900)
Net to Record	(1,518)													
Monthly Deferral	(4,427,933)													
Entry 191400													(4,427,933)	
Entry 419-06205													(1,518)	
													1,518	

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

Forecasted Baseload YR	Nov-09 (Estimate)			Embedded			Comparison to Embedded		
	THERMS	AMOUNT	RATE/THM	THERMS	AMOUNT	RATE/THM	THERMS	AMOUNT	RATE/THM
Contract Commodity Gas Costs:									
Yr around Contracts-Rockies	7,281,960	\$ 4,453,877.19	0.61163	7,379,250	\$ 4,170,720.00	0.57	(97,290)	\$ 283,157.19	(0.0464)
Yr around Contracts Alberta	2,889,000	\$ 1,816,125.00	0.62863	2,907,540	\$ 1,816,140.00	0.62	(18,540)	\$ (15.00)	(0.0040)
Yr around Contracts-Sumas/St 2	13,000,500	\$ 7,510,125.00	0.57768	13,127,870	\$ 7,534,800.00	0.57	(127,170)	\$ (24,675.00)	(0.0037)
Forecasted Baseload YR				4,359,930	\$ 2,788,875.00	0.64	(4,359,930)	\$ (2,788,875.00)	#VALUE!
S.T. Contracts-Rockies	10,209,260	\$ 5,068,856.27	0.49650	10,330,950	\$ 5,074,500.00	0.49	(121,690)	\$ (5,643.73)	(0.0053)
S.T. Contracts-Alberta	11,556,000	\$ 7,016,625.00	0.60718	12,994,950	\$ 7,580,970.00	0.58	(1,438,950)	\$ (564,345.00)	(0.0238)
S.T. Contracts-Sumas/St 2									#VALUE!
Forecasted Baseload S.T.				7,277,190	\$ 3,132,750.00	0.43	(7,277,190)	\$ (3,132,750.00)	#VALUE!
Swing Contracts - Rockies				8,566,856	\$ 3,486,098.00	0.41			
Swing Contracts - Alberta				1,297,836	\$ 520,695.00	0.40			
Hedged Spot Purch-Rockies				4,500,000	\$ 1,536,750.00	0.34	(4,500,000)	\$ (1,536,750.00)	#VALUE!
Hedged Spot Purch-Alberta (NOVA)									
Hedged Spot Purch-Sumas/St 2 (WEI)									#VALUE!
Spot Purchases-Rockies	15,916,898	\$ 4,909,966.33	0.30848	2,246,803	\$ 907,155.00	0.40	13,670,095	\$ 4,002,811.33	0.0953
Spot Purchases-Alberta	17,090,337	\$ 5,916,350.00	0.34618	2,041,433	\$ 824,237.00	0.40	15,048,904	\$ 5,092,113.00	0.0576
Spot Purchases-Sumas/St 2	243,061	\$ 37,170.00	0.15292	90,643	\$ 36,597.00	0.40	152,418	\$ 573.00	0.2508
Volumetric Transp Chg		\$ 257,530.40			\$ 257,074.00			\$ 456.40	#VALUE!
Misc. Act. U/S Sales	(159,950)	\$ (53,557.65)	0.33484				(159,950)	\$ (53,557.65)	#VALUE!
Sub Total	78,027,066	\$ 36,933,067.54	0.47334	77,121,051	\$ 39,667,361.00	0.51	10,770,707	\$ 1,272,499.54	(0.0410)
	ok	ok							
Field Production Gas	1,206,297	\$ 1,024,801.11	0.84954	540,000	\$ 462,024.00	0.86	666,297	\$ 562,777.11	0.0061
Storage Activity:									
System Withdrawals	2,590,646	\$ 1,135,797.79	0.43842	4,699,391	\$ 2,381,252.00	0.51	(2,108,745)	\$ (1,245,454.21)	0.0683
System Injections	(4,189,298)	\$ (1,447,394.43)	0.34550				(4,189,298)	\$ (1,447,394.43)	
Sub Total	(1,598,652)	\$ (311,596.64)	0.19491	4,699,391	\$ 2,381,252.00	0.51	(6,298,043)	\$ (2,692,848.64)	(0.3118)
	ok	ok							
P/M Imbalance Adj	632,653	\$ 523,001.58	0.82668				632,653	\$ 523,001.58	0.8267
C/M Imbalance Adj	(1,088,658)	\$ (620,284.67)	0.56977				(1,088,658)	\$ (620,284.67)	0.5698
Cost of Company Use Gas	(65,789)	\$ (37,399.56)	0.56848				(65,789)	\$ (37,399.56)	0.5685
Misc. Cust. Imbalance Purch	(679)	\$ (1,247.21)	1.83683				(679)	\$ (1,247.21)	1.8368
Prior Period Estimate Adj.		\$ (56,533.03)						\$ (56,533.03)	
Line Loss & Unacct For				(267,866)			267,866		
Total Monthly Gas Cost	77,112,238	\$ 37,453,809.12	0.48571	82,092,576	\$ 42,510,637.00	0.52	4,884,354	\$ (1,050,034.88)	(0.0321)

RESTATE COST AT EMBEDDED RATES.....	39,931,629.85	Goldman:	1,078,500.00
ACTUAL COST OF GAS.....	38,532,309.12		
VARIANCE FROM ACTUAL COST(Gain ()).....	(1,399,320.72)		

Sales Sendout. See WAPGA Tab 17 Ore. Portion of Sendout X % of Oregon Sales			
Oregon.....	68,736,566	% Of Oregon Sales.....	0.9007
Washington.....	7,576,064	Oregon's Share of the Var.	(1,280,400.82)
Total.....	76,312,630		
Estimated WACOG Variance for the Shareholder 10%			(126,040.08)

Shareholders Share of the WACOG Deferral	541,227
WACOG Equalization.....	786,000
Estimated Shareholder (gain) or Loss.....	244,773

① 1,500,000 X .719 = \$ 1,078,500.00

* 1,500,000 X .3343

< 501,450.00 >

577,050.00
X .9007 OR-sha
519,740

① Priced at embedded rate - Vol rec'd w/o
Encl.

SUPPLIES	Contract Volume	Purchases (Nom-Recd)	Delivered to NNG	Purchased Rate	Delivered Rate	Commodity \$ (67/33 WACOG)	Demand \$ (Defer 100%)	Charges (U.S. \$)
Goldman Sachs (AECO) Forecasted Nov 09-				0.45575	1	0.00		0.00
JP Morgan (Sumas) Forecasted Nov 09-Apr		50,000	core 2009-08	0.45575	0	15,375.00		15,375.00
JP Morgan (Sumas) Forecasted Nov 09-Apr				0.45575	1	0.00		0.00
JP Morgan (Sumas) Forecasted Nov 09-Apr				0.45575	1	0.00		0.00
Sempra (Rockies) Forecasted Nov 09-Mar 1		50,000	core 2009-27	0.43200	0	4,500.00		4,500.00
Sempra (Rockies) Forecasted Nov 09-Mar 1				0.43200	0	0.00		0.00
Sempra (Rockies) Forecasted Nov 09-Mar 1				0.43200	1	0.00		0.00
TD (Sumas) Husky Nov 09-Mar 10 W		50,000	core 2009-11	0.45575	0	0.00		0.00
TD (Sumas) Husky Nov 09-Mar 10 W				0.45575	1	0.00		0.00
TD (Sumas) Husky Nov 09-Mar 10 W				0.45575	1	0.00		0.00
Other						0.00		0.00
Sub Total Calls		3,550,000	Hi - Options	0.45575	1	241,500.00		241,500.00
			Low - Options	0.00000	-			
Total Derivatives		5,150,000	Hi - Derivatives	0.45575	1	4,612,875.00		4,612,875.00
			Low - Derivatives	0.00000	-			
Import Fees (UPS Humphreys)						500.00		500.00
Import Fees (UPS Ladwig)						500.00		500.00
Other								0.00
Sub Total		23,901,260	23,171,460	0.64162	1	\$ 15,335,502.19	In Balance	\$ 15,335,502.19
ON embedded Hedges								15,117,627.19
Winter Only Contracts								
Alberta Sourced Supply:								
Cargill Energy Nov 09 - Mar 10		1,500,000	1,444,500	0.45625		684,375.00	8,625.00	684,375.00
Husky Energy Marketing Nov 09 - Mar 10		1,500,000	1,444,500	0.45625		684,375.00	429,375.00	684,375.00
Macquarie Cook Nov 09 - Mar 10		1,500,000	1,444,500	0.45575		683,625.00	306,375.00	683,625.00
Powerex Nov 09 - Mar 10		1,500,000	1,444,500	0.45600		684,000.00	256,875.00	684,000.00
Sequent Energy Nov 09-Mar 10 Swing		0	0	0.45275	-	0.00	0.00	-
Shell Energy Nov 09-Mar 10		3,000,000	2,889,000	0.45650	0	1,369,500.00	131,625.00	1,369,500.00
Suncor Nov 09-Mar 10		1,500,000	1,444,500	0.45625	0	684,375.00	300,375.00	684,375.00
TD-NIT Nov 09 - Mar 10		1,500,000	1,444,500	0.45650	0	684,750.00	108,375.00	684,750.00
Other		0	0	0.00000	-	0.00	0.00	-
Rocky Mountain Supply:								
Anadarko Energy Nov 09-Mar 10		1,500,000	1,475,700	0.42500	0	637,500.00	186,000.00	637,500.00
IGI Resources Nov 09 - Mar 10		2,965,930	2,918,300	0.43200	0	1,281,281.76	132,750.00	1,281,281.76
		0	0					
Enserco Energy Nov 09-Mar 10		1,477,750	1,454,100	0.42500	0	628,043.75	6,000.00	628,043.75
ONEOK Nov 08 - Mar 10 SWING		-	0	0.43200	#DIV/0!	-	-	-
ONEOK Nov 08 - Mar 10 Reservation Fee		0	0			129,000.00		129,000.00
Kansas Energy Nov 09-Mar 10 Swing		-	0	0.43140	-	0.00		0.00
Kansas Energy Nov 09-Mar 10 Swing		-	0	0.43200	-	0.00		0.00
Kansas Energy Nov 08 - Mar 10 Reservation Fee						63,750.00		63,750.00
Macquarie Cook Nov 09-Mar 10		1,450,000	1,426,510	0.42750	0	619,875.00	90,750.00	619,875.00
National Fuel Marketing Nov 09-Mar 10		1,482,960	1,458,950	0.43100	0	639,155.76	4,500.00	639,155.76
Sempra Energy Nov 09-Mar 10		1,500,000	1,475,700	0.43350	0	650,250.00	0.00	650,250.00
Shell Energy Nov 09-Mar 10 Swing		-	0	0.43140	-	0.00		0.00
Other		0	0					
Total Winter Only		22,376,640	21,765,260		0	\$ 10,123,856.27	\$ 1,961,625.00	\$ 10,123,856.27
Sub Base		22,376,640	21,765,260			\$ 9,931,106.27	\$ 1,390,875.00	\$ 9,931,106.27
Sub Swing		0	0			\$ -	\$ 570,750.00	\$ -
Sub Reservation Fee						\$ 192,750.00		\$ 192,750.00
		ok	ok			ok		
Spot Deals								
NOVA Spot Purchase Sub-Totals		17,700,000	17,045,100	0.3343		\$ 5,916,350.00		5,916,350.00
NWP Spot Purchase Sub-Totals		16,131,920	15,875,140	0.3296		5,317,216.33	(407,250.00)	5,317,216.33
WEI Spot Purchase Sub-Totals		252,400	243,061	0.1473		37,170.00		37,170.00
Storage Partner's FIK 2%		86,995	86,995					
Sub Total Spot Purchases		34,171,315	33,250,296	0.3298	0	\$ 11,270,736.33	\$ (407,250.00)	\$ 11,270,736.33
TOTAL SYSTEM SUPPLY		80,449,215	78,187,016		0	\$ 36,512,219.79	\$ 36,730,094.79	\$ 25,241,483.46

used for Goldman's comparison
ok
ok
ok
ok

NORTHWEST NATURAL GAS COMPANY

Date 31-Oct-09

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

PGA DEFERRAL

Scanned

Document Number 100406605

Prepared:

R. Pudy
12/4/09

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	11302009 (MMDDYYYY)	11302009 (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	3,996,297.00	-	OR WACOG PGA Activity		
2	191400			H	-	3,996,297.00	OR WACOG PGA Activity		
3	540200	84020	805-02890	S	8,863.00	-	Ore Storage PGA Timing		
4	191400			H	-	8,863.00	OR Storage PGA Adj		
5	540100	84020	805-02880	S	286,059.10	-	OR DEM PGA Activity		
6	191410			H	-	286,059.10	OR DEM PGA Activity		
7	411000	83010	419-06205	S	13,344.00	-	OR PGA Interest		
8	191400			H	-	14,382.00	OR WACOG Interest		
9	191410			H	-	1,027.00	OR DEM Incr. Interest		
10	191450			S	2,065.00	-	OR DEM Coll. Interest		
11	540100	84020	805-02885	H	-	575,104.18	OR DEM DEF Collected		
12	191450			S	575,104.18	-	OR DEM DEF Collected		
13	540200	84020	805-02950	S	491,232.00	-	WA WACOG PGA Activity		
14	191420			H	-	491,232.00	WA WACOG PGA Activity		
15	540100	84020	805-02940	S	191,854.93	-	WA DEM PGA Activity		
16	191430			H	-	191,854.93	WA DEM PGA Activity		
17	411000	83010	419-06210	S	921.00	-	WA PGA Interest		
18	191420			H	-	665.00	WA WACOG Interest		
19	191430			H	-	256.00	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					5,565,740.21	5,565,740.21			

Prepared by _____

Approved by _____

Date _____

Date _____

December 4, 2009

NORTHWEST NATURAL GAS COMPANY

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ACCOUNT 191.400 OREGON 12/08 - 11/09 WACOG

	Nov-09	Dec-09	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10	Balance	Reference
Beg. Balance		(4,019,542)	(4,019,542)	(4,019,542)	(4,019,542)	(4,019,542)	(4,019,542)	(4,019,542)	(4,019,542)	(4,019,542)	(4,019,542)	(4,019,542)		See *
Nov: Accrual	(4,005,160)													
Bal. Before Int.	(4,005,160)												(4,005,160)	Oct 05 Tab 3
Int. Rate	0.08618	(14,382)											(14,382)	
Ending Balance		(4,019,542)											(4,019,542)	
Dec: Accrual													(4,019,542)	
Bal. Before Int.		(4,019,542)											(4,019,542)	Nov 05 Tab 4
Int. Rate	0												(4,019,542)	
Ending Balance		(4,019,542)											(4,019,542)	
Jan: Accrual													(4,019,542)	
Bal. Before Int.			(4,019,542)										(4,019,542)	Dec 05 Tab 5
Int. Rate	0												(4,019,542)	
Ending Balance			(4,019,542)										(4,019,542)	
Feb: Accrual													(4,019,542)	
Bal. Before Int.				(4,019,542)									(4,019,542)	Jan 05 Tab 6
Int. Rate	0												(4,019,542)	
Ending Balance				(4,019,542)									(4,019,542)	
Mar: Accrual													(4,019,542)	
Bal. Before Int.					(4,019,542)								(4,019,542)	Feb 05 Tab 7
Int. Rate	0												(4,019,542)	
Ending Balance					(4,019,542)								(4,019,542)	
Apr: Accrual													(4,019,542)	
Bal. Before Int.						(4,019,542)							(4,019,542)	Mar 05 Tab 8
Int. Rate	0												(4,019,542)	
Ending Balance						(4,019,542)							(4,019,542)	
May: Accrual													(4,019,542)	
Bal. Before Int.							(4,019,542)						(4,019,542)	Apr 05 Tab 9
Int. Rate	0												(4,019,542)	
Ending Balance							(4,019,542)						(4,019,542)	
Jun: Accrual													(4,019,542)	
Bal. Before Int.								(4,019,542)					(4,019,542)	May 05 Tab 10
Int. Rate	0												(4,019,542)	
Ending Balance								(4,019,542)					(4,019,542)	
Jul: Accrual													(4,019,542)	
Bal. Before Int.									(4,019,542)				(4,019,542)	Jun 05 Tab 11
Int. Rate	0												(4,019,542)	
Ending Balance									(4,019,542)				(4,019,542)	
Aug: Accrual													(4,019,542)	
Bal. Before Int.										(4,019,542)			(4,019,542)	Jul 05 Tab 12
Int. Rate	0												(4,019,542)	
Ending Balance										(4,019,542)			(4,019,542)	
Spt: Accrual													(4,019,542)	
Bal. Before Int.													(4,019,542)	Aug 05 Tab 13
Int. Rate	0										(4,019,542)		(4,019,542)	
Ending Balance											(4,019,542)		(4,019,542)	
Oct: Accrual													(4,019,542)	
Bal. Before Int.													(4,019,542)	Sep 05 Tab 14
Int. Rate	0											(4,019,542)	(4,019,542)	
Ending Balance												(4,019,542)	(4,019,542)	
Entry JV-28A	(14,382)												(4,019,542)	(4,019,542)
Previously Book													(14,382)	
Net to Record	(14,382)												(14,382)	
Monthly Deferral	(4,005,160)													
Entry 191400													(4,005,160)	
Entry 419-06205													(14,382)	
													14,382	

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

	Nov-09	Dec-09	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10	Balance	Reference See *
Beg. Balance		(287,086)	(287,086)	(287,086)	(287,086)	(287,086)	(287,086)	(287,086)	(287,086)	(287,086)	(287,086)	(287,086)		
Nov: Accrual	(286,059)													
Bal. Before Int.	(286,059)												(286,059)	Oct 05 Tab 3
Int. Rate	0.08618	(1,027)											(286,059)	
Ending Balance	(287,086)												(1,027)	
Dec: Accrual													(287,086)	
Bal. Before Int.		(287,086)												Nov 05 Tab 4
Int. Rate	0												(287,086)	
Ending Balance		(287,086)												
Jan: Accrual													(287,086)	
Bal. Before Int.			(287,086)											Dec 05 Tab 5
Int. Rate	0												(287,086)	
Ending Balance			(287,086)											
Feb: Accrual													(287,086)	
Bal. Before Int.				(287,086)										Jan 05 Tab 6
Int. Rate	0												(287,086)	
Ending Balance				(287,086)										
Mar: Accrual													(287,086)	
Bal. Before Int.					(287,086)									Feb 05 Tab 7
Int. Rate	0												(287,086)	
Ending Balance					(287,086)									
Apr: Accrual													(287,086)	
Bal. Before Int.						(287,086)								Mar 05 Tab 8
Int. Rate	0												(287,086)	
Ending Balance						(287,086)								
May: Accrual													(287,086)	
Bal. Before Int.							(287,086)							Apr 05 Tab 9
Int. Rate	0												(287,086)	
Ending Balance							(287,086)							
Jun: Accrual													(287,086)	
Bal. Before Int.								(287,086)						May 05 Tab 10
Int. Rate	0												(287,086)	
Ending Balance								(287,086)						
Jul: Accrual													(287,086)	
Bal. Before Int.									(287,086)					Jun 05 Tab 11
Int. Rate	0												(287,086)	
Ending Balance									(287,086)					
Aug: Accrual													(287,086)	
Bal. Before Int.										(287,086)				Jul 05 Tab 12
Int. Rate	0												(287,086)	
Ending Balance										(287,086)				
Spt: Accrual													(287,086)	
Bal. Before Int.											(287,086)			Aug 05 Tab 13
Int. Rate	0												(287,086)	
Ending Balance											(287,086)			
Oct: Accrual													(287,086)	
Bal. Before Int.												(287,086)		Sep 05 Tab 14
Int. Rate	0												(287,086)	
Ending Balance												(287,086)		
Entry JV-28A	(1,027)												(287,086)	
Previously Book													(1,027)	
Net to Record	(1,027)													
Monthly Deferral	(286,059)													
Entry 191410													(286,059)	
Entry 419-06205													(1,027)	
													1,027	

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

December 4, 2009	NORTHWEST NATURAL GAS COMPANY														
Page 2 OR	ACCOUNT 191.450 OREGON 10/08 - 9/09 OR Demand Accrual Vol.													Reference	
	Nov-09	Dec-09	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10	Balance	See *	
Reg. Balance		577,169	577,169	577,169	577,169	577,169	577,169	577,169	577,169	577,169	577,169	577,169	577,169		
Nov: Accrual	575,104														
Bal. Before Int.	575,104												575,104	Oct 05 Tab 3	
Int. Rate	0.08618	2,065											575,104		
Ending Balance	577,169												2,065		
Dec: Accrual													577,169		
Bal. Before Int.		577,169											577,169	Nov 05 Tab 4	
Int. Rate	0												577,169		
Ending Balance		577,169											577,169		
Jan: Accrual													577,169		
Bal. Before Int.			577,169										577,169	Dec 05 Tab 5	
Int. Rate	0												577,169		
Ending Balance			577,169										577,169		
Feb: Accrual													577,169		
Bal. Before Int.				577,169									577,169	Jan 05 Tab 6	
Int. Rate	0												577,169		
Ending Balance				577,169									577,169		
Mar: Accrual													577,169		
Bal. Before Int.					577,169								577,169	Feb 05 Tab 7	
Int. Rate	0												577,169		
Ending Balance					577,169								577,169		
Apr: Accrual													577,169		
Bal. Before Int.						577,169							577,169	Mar 05 Tab 8	
Int. Rate	0												577,169		
Ending Balance						577,169							577,169		
May: Accrual													577,169		
Bal. Before Int.							577,169						577,169	Apr 05 Tab 9	
Int. Rate	0												577,169		
Ending Balance							577,169						577,169		
Jun: Accrual													577,169		
Bal. Before Int.								577,169					577,169	May 05 Tab 10	
Int. Rate	0												577,169		
Ending Balance								577,169					577,169		
Jul: Accrual													577,169		
Bal. Before Int.									577,169				577,169	Jun 05 Tab 11	
Int. Rate	0												577,169		
Ending Balance									577,169				577,169		
Aug: Accrual													577,169		
Bal. Before Int.										577,169			577,169	Jul 05 Tab 12	
Int. Rate	0												577,169		
Ending Balance										577,169			577,169		
Spt: Accrual													577,169		
Bal. Before Int.											577,169		577,169	Aug 05 Tab 13	
Int. Rate	0												577,169		
Ending Balance											577,169		577,169		
Oct: Accrual													577,169		
Bal. Before Int.												577,169	577,169	Sep 05 Tab 14	
Int. Rate	0												577,169		
Ending Balance												577,169	577,169		
Entry JV-28A	2,065												2,065		
Previously Book															
Net to Record	2,065														
Monthly Deferral	575,104												575,104		
Entry 191450													2,065		
Entry 419-06205													(2,065)		

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

Oregon WACOG Deferral Calculation
2008 - 9 Tracker year
System Calendar Sales Volume

R:\Gas Accounting\UV6\Cost of Gas\2009 Activity\Estimated_Cost_of_Gas_20091130.xls\Estimated Gas Costs Tab 3

Line No.	October-09	November-09	December-09	January-10	February-10	March-10	April-10	May-10	June-10	July-10	August-10	September-10	October-10
1	P / M Unbilled Volumes:	29,488,972	42,113,749	-	-	-	-	-	-	-	-	-	-
2	C / M Unbilled Volumes:	29,488,972	42,113,749	-	-	-	-	-	-	-	-	-	-
3	Reported Cycle Billing Volumes:	63,687,853	-	-	-	-	-	-	-	-	-	-	-
4	Calculated Calendar Month Volumes:	76,312,630	(42,113,749)	-	-	-	-	-	-	-	-	-	-
		In Balance	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance
5	Total Cdity Costs Incurred In ORPGA file	\$ 38,532,309	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	System Incurred WACOG Per Thm:	0.50493	0	0	0	0	0	0	0	0	0	0	0
		In Balance	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance
Oregon Calendar Sales Volumes													
	October-09	November-09	December-09	January-10	February-10	March-10	April-10	May-10	June-10	July-10	August-10	September-10	October-10
7	P / M Unbilled Volumes:	26,776,032	37,828,105	-	-	-	-	-	-	-	-	-	-
8	C / M Unbilled Volumes:	26,776,032	37,828,105	-	-	-	-	-	-	-	-	-	-
9	Reported Cycle Billing Volumes:	57,684,493	-	-	-	-	-	-	-	-	-	-	-
10	Calculated Calendar Month Volumes:	68,736,566	-	-	-	-	-	-	-	-	-	-	-
11	Less: Winter WACOG Usage	709,066	-	-	-	-	-	-	-	-	-	-	-
12	Incremental Usage	-	-	-	-	-	-	-	-	-	-	-	-
13	Net Calculated Calendar Month Volumes:	68,027,500	-	-	-	-	-	-	-	-	-	-	-
14	"ORPGA" Average Commodity Rate	0.56977	0.56977	0.56977	0.56977	0.56977	0.56977	0.56977	0.56977	0.56977	0.56977	0.56977	0.56977
15	"ORPGA" Winter Commodity Rate	0.54643	0.54643	0.54643	0.54643	0.54643	0.54643	0.54643	0.54643	0.54643	0.54643	0.54643	0.54643
16	Monthly Incremental Rate	-	-	-	-	-	-	-	-	-	-	-	-
17	"Collections" Incre. Commodity Rate	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18	"Collections" Winter Commodity Rate	\$ 387,455	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19	"Collections" Average Commodity Rate	\$ 38,760,029	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	ORE. Commodity Cost Collected	\$ 39,147,484	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21	Calculated Calendar Month Volumes:	68,736,566	-	-	-	-	-	-	-	-	-	-	-
22	WACOG Incurred: Calculated Vol.	0.50493	0	0	0	0	0	0	0	0	0	0	0
23	Amount	\$ 34,707,154	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24	Total Collection vs Calculated	4,440,330	-	-	-	-	-	-	-	-	-	-	-
25	90% Dfrt. (Collection vs Calculated)	3,996,297	-	-	-	-	-	-	-	-	-	-	-
26	Amount Previously Booked	-	-	-	-	-	-	-	-	-	-	-	-
27	Net Sharing Booked	3,996,297	-	-	-	-	-	-	-	-	-	-	-
	Goldman Deal	-	-	-	-	-	-	-	-	-	-	-	-
28	Net to Book (191400)	3,996,297	-	-	-	-	-	-	-	-	-	-	-
29	Entry 191400.....	-	-	-	-	-	-	-	-	-	-	-	-
30	Entry 805-02890.....	-	-	-	-	-	-	-	-	-	-	-	(3,996,297)

System Cost of Gas													
	November-09	December-09	January-10	February-10	March-10	April-10	May-10	June-10	July-10	August-10	September-10	October-10	
Contract Commodity Gas Costs:													
31	Year around Contracts	13,780,127.19	-	-	-	-	-	-	-	-	-	-	-
32	Short Term Contracts	12,085,481.27	-	-	-	-	-	-	-	-	-	-	-
33	Spot Purchases	10,863,486.33	-	-	-	-	-	-	-	-	-	-	-
34	Volumetric Transp Chg	257,530.40	-	-	-	-	-	-	-	-	-	-	-
35	Misc. Act. Up/St Sales	(53,557.65)	-	-	-	-	-	-	-	-	-	-	-
36	Goldman Deal	1,078,500.00	-	-	-	-	-	-	-	-	-	-	-
37	Sub Total	38,011,567.54	-	-	-	-	-	-	-	-	-	-	-
Storage Activity:													
38	Field Production Gas	1,024,801.11	-	-	-	-	-	-	-	-	-	-	-
39	System Withdrawals	1,135,797.79	-	-	-	-	-	-	-	-	-	-	-
40	System Injections	(1,447,394.43)	-	-	-	-	-	-	-	-	-	-	-
41	Sub Total	(311,596.64)	-	-	-	-	-	-	-	-	-	-	-
Other Activity													
42	P/M Imbalance Adj	523,001.58	-	-	-	-	-	-	-	-	-	-	-
43	C/M Imbalance Adj	(620,284.67)	-	-	-	-	-	-	-	-	-	-	-
44	Cost of Company Use Gas	(37,399.56)	-	-	-	-	-	-	-	-	-	-	-
45	Misc. Cust. Imbalance Purch	(1,247.21)	-	-	-	-	-	-	-	-	-	-	-
46	Prior Period Estimate Adj.	(56,533.03)	-	-	-	-	-	-	-	-	-	-	-

(3,996,297)
3,996,297

NW Natural												
Calculation of Oregon Collected Demand Deferrals and basis for Interest on Demand Deferrals												
Demand Deferral - Volume Component	November-09	December-09	January-10	February-10	March-10	April-10	May-10	June-10	July-10	August-10	September-10	October-10
1 Embedded Seasonalized Tab 20	8,395,499.00	11,788,842.00	11,530,598.00	9,466,925.00	8,126,384.00	5,834,851.00	3,925,693.00	2,626,208.00	2,092,439.00	2,085,692.00	2,392,310.00	5,191,677.00
2 Collected line 44	7,820,394.82											
3 Deferral	(575,104.18)											
4 Previously Booked												
5 Net to Book	\$ (575,104.18)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6 Entry 191450	575,104.18											
7 Entry 805-02885	(575,104.18)											
Actual Fixed Charges Collected												
Oregon Firm Calendar Mo. Sales:	November-09	December-09	January-10	February-10	March-10	April-10	May-10	June-10	July-10	August-10	September-10	October-10
15 Residential	38,321,409	-22,785,105	0	0	0	0	0	0	0	0	0	0
16 Commercial	22,682,247	-13,825,454	0	0	0	0	0	0	0	0	0	0
17 Industrial Firm	3,048,565	-1,217,546	0	0	0	0	0	0	0	0	0	0
18 Total of Calendar Month Sales:	64,053,220	-37,828,105	0	0	0	0	0	0	0	0	0	0
19 1 - 99 Less: 31CSF - 31SF A C	2,047,678											
20 31ISF - 31SF A C	1,185,782											
21 32CSF - 32SF A C	403,406											
22 32ISF - 32SF A C	558,354											
23 Total Firm Sales Fixed D/Charge	4,195,220											
24 Total Calendar Sales less Fixed:	59,858,000	(37,828,105)										
25 "OPGA" OR A No. 09-12A Exh 1 Line	0.12128	0.12128	0.12128	0.12128	0.12128	0.12128	0.12128	0.12128	0.12128	0.12128	0.12128	0.12128
26 SFV Collected (line 24X25)	\$ 7,259,578.20	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
27 Plus: 31CSF - 31SF A C	\$ 256,667.89											
28 31ISF - 31SF A C	\$ 150,811.82											
29 32CSF - 32SF A C	\$ 37,974.74											
30 32ISF - 32SF A C	\$ 60,576.78											
31 Prior Month Unbilled MDDV Com	\$ (127,878.98)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
32 Prior Month Unbilled MDDV Ind	\$ (71,313.40)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
33 Current Month Unbilled MDDV Com	\$ 127,347.34											
34 Current Month Unbilled MDDV Ind	\$ 73,704.21											
35 MDDV @1.81 D/C Collected	\$ 507,890.41	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
36 Plus: 31CSI - 31SIV	\$ 1,983.09											
37 31ISI - 31SIV	\$ 359.33											
38 32CSI - 32SIM	\$ 30,699.04											
39 32ISI - 32SIM	\$ 36,660.57											
40 SFV Collected Interruptible Sales	\$ 69,702.03	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
41 Prior Mo Manual Adjustments Com	\$ (18.10)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
42 Prior Mo Manual Adjustments Ind	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
43 Prior Mo Manual Adjustments Ind Int	\$ (111.86)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
44 Unbilled Manual Adjustments Com	\$ 621.85											
45 Unbilled Manual Adjustments Ind	\$ 29.45											
46 Unbilled Manual Adjustments Ind Int												
47 Collections Subject to Sensitive Adj	\$ 578,113.78	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
48 Percent impact of Sensitive Effect	\$ (0.0299)	\$ (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	\$ (17,297.16)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
50 Total D/C Ctd (26+47+49)	\$ 7,820,394.82	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
R:\Gas Accounting\JV28A Cost of Gas Deferral OR & WA\2010 PGA Activity\OR & WA PGA Deferrals_2009-10.xls\Embedded Commodity Detail Tab 4												

Forecasted Baseload YR	Nov-09 (Estimate)			Embedded			Comparison to Embedded		
	THERMS	AMOUNT	RATE/THM	THERMS	AMOUNT	RATE/THM	THERMS	AMOUNT	RATE/THM
Contract Commodity Gas Costs:									
Yr around Contracts-Rockies	7,281,960	\$ 4,453,877.19	0.61163 \	7,379,250	\$ 4,170,720.00	0.57 \	(97,290)	\$ 283,157.19	(0.0464)
Yr around Contracts Alberta	2,889,000	\$ 1,816,125.00	0.62863	2,907,540	\$ 1,816,140.00	0.62	(18,540)	\$ (15.00)	(0.0040)
Yr around Contracts-Sumas/St 2	13,000,500	\$ 7,510,125.00	0.57768	13,127,670	\$ 7,534,800.00	0.57	(127,170)	\$ (24,675.00)	(0.0037)
Forecasted Baseload YR				4,359,930	\$ 2,788,875.00	0.64	(4,359,930)	\$ (2,788,875.00)	#VALUE!
S.T. Contracts-Rockies	10,209,260	\$ 5,068,856.27	0.49650 \	10,330,950	\$ 5,074,500.00	0.49 \	(121,690)	\$ (5,643.73)	(0.0053)
S.T. Contracts-Alberta	11,556,000	\$ 7,016,625.00	0.60718	12,994,950	\$ 7,580,970.00	0.58	(1,438,950)	\$ (564,345.00)	(0.0238)
S.T. Contracts-Sumas/St 2									
Forecasted Baseload S.T.				7,277,190	\$ 3,132,750.00	0.43	(7,277,190)	\$ (3,132,750.00)	#VALUE!
Swing Contracts - Rockies				8,566,856	\$ 3,486,098.00	0.41			
Swing Contracts - Alberta				1,297,836	\$ 520,695.00	0.40			
Hedged Spot Purch-Rockies				4,500,000	\$ 1,536,750.00	0.34 \	(4,500,000)	\$ (1,536,750.00)	#VALUE!
Hedged Spot Purch-Alberta (NOVA)									
Hedged Spot Purch-Sumas/St 2 (WEI)									
Spot Purchases-Rockies	15,916,898	\$ 4,909,966.33	0.30848	2,246,803	\$ 907,155.00	0.40	13,670,095	\$ 4,002,811.33	0.0953
Spot Purchases-Alberta	17,090,337	\$ 5,916,350.00	0.34618	2,041,433	\$ 824,237.00	0.40	15,048,904	\$ 5,092,113.00	0.0576
Spot Purchases-Sumas/St 2	243,061	\$ 37,170.00	0.15292	90,643	\$ 36,597.00	0.40	152,418	\$ 573.00	0.2508
Volumetric Transp Chg		\$ 257,530.40			\$ 257,074.00			\$ 456.40	#VALUE!
Misc. Act. U/S Sales	(159,950)	\$ (53,557.65)	0.33484 \				(159,950)	\$ (53,557.65)	#VALUE!
Sub Total	78,027,066	\$ 36,933,067.54	0.47334 \	77,121,051	\$ 39,667,361.00	0.51 \	10,770,707	\$ 1,272,499.54	(0.0410)
Field Production Gas	1,206,297	\$ 1,024,801.11	0.84954 \	540,000	\$ 462,024.00	0.86 \	666,297	\$ 562,777.11	0.0061
Storage Activity:									
System Withdrawals	2,590,646	\$ 1,135,797.79	0.43842 \	4,699,391	\$ 2,381,252.00	0.51 \	(2,108,745)	\$ (1,245,454.21)	0.0683
System Injections	(4,189,298)	\$ (1,447,394.43)	0.34550 \				(4,189,298)	\$ (1,447,394.43)	
Sub Total	(1,598,652)	\$ (311,596.64)	0.19491 \	4,699,391	\$ 2,381,252.00	0.51 \	(6,298,043)	\$ (2,692,848.64)	(0.3118)
P/M Imbalance Adj	632,653	\$ 523,001.58	0.82668 \				632,653	\$ 523,001.58	0.8267
C/M Imbalance Adj	(1,088,658)	\$ (620,284.67)	0.56977 \				(1,088,658)	\$ (620,284.67)	0.5698
Cost of Company Use Gas	(65,789)	\$ (37,399.56)	0.56848 \				(65,789)	\$ (37,399.56)	0.5685
Misc. Cust. Imbalance Purch	(679)	\$ (1,247.21)	1.83683 \				(679)	\$ (1,247.21)	1.8368
Prior Period Estimate Adj.		\$ (56,533.03)						\$ (56,533.03)	
Line Loss & Unacct For				(267,866)			267,866		
Total Monthly Gas Cost	77,112,238	\$ 37,453,809.12	0.48571 \	82,092,576	\$ 42,510,637.00	0.52 \	4,884,354	\$ (1,050,034.88)	(0.0321)
RESTATED COST AT EMBEDDED RATES.....				39,931,629.85	Goldman:	1,078,500.00			
ACTUAL COST OF GAS.....				38,532,309.12					
VARIANCE FROM ACTUAL COST(Gain ()).....				(1,399,320.72)					
Sales Sendout, See WAPGA Tab 1 Ore. Portion of Sendout X % of Oregon Sales									
Oregon.....	68,736,566	% Of Oregon Sales.....		0.9007					
Washington.....	7,576,064	Oregon's Share of the Var.		(1,260,400.82)					

Forecasted Baseload YR	Nov-09 (Estimate)			Embedded			Comparison to Embedded		
	THERMS	AMOUNT	RATE/THM	THERMS	AMOUNT	RATE/THM	THERMS	AMOUNT	RATE/THM

Total.....	<u>76,312,630</u>								
Estimated WACOG Variance for the Shareholder 10%				<u>(126,040.08)</u>					

Shareholders Share of the WACOG Deferral	444,033
WACOG Equalization.....	<u>786,000</u>
Estimated Shareholder (gain) or Loss.....	<u>341,967</u>

Base Load
Swing

Gross Spot
Injections

Storage

Northwest Natural Gas Company SAP Journal Entry

JV29-
AD
RATES

Company Code	Document Type	Document Date	Posting Date	Currency	Reference	Header Text
(4)	(2)	(8)	(8)	(3)	(16)	(25)

5000 SA 11302009 11302009 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	558.34	-	AMORT 186231		
2	186231			H	-	558.34 <i>b</i>	C/M AMORT		
3	411000	83010	419-06205	H	-	9.95	C/M INTEREST		
4	186231			S	9.95	-	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	-	144,494.69 <i>b'</i>	AMORT 186271		
30	186271			S	144,494.69	-	C/M AMORT		
31	411000	83010	419-06205	H	-	1,881.02 <i>l</i>	C/M INTEREST		
32	186271			S	1,881.02	-	C/M INT 186271		
33	402000	81199	495-06064	S	35,324.76	-	AMORT 186277		
34	186277			H	-	35,324.76 <i>b'</i>	C/M AMORT		
35	411000	83010	419-06205	H	-	40,564.24 <i>l</i>	C/M INTEREST		
36	186277			S	40,564.24	-	C/M INT 186277		
37	402000	81199	495-06233	S	2,377.82	-	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	11302009 (MMDDYYYY)	11302009 (MMDDYYYY)	USD	JV29	AMORTIZATION

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Line No.	Account	Cost Center	Internal Order	Debit (S) Credit (H)	Debit Amount	Credit Amount	Detail Text	Quantity	Unit of Measure
	(6)	(5)	(12)	(1)	(10+2)	(10+2)	(50)	(9+3)	(3)
38	186286			H	-	2,377.82	C/M AMORT		
39	411000	83010	419-06205	S	4.69	-	C/M INTEREST		
40	186286			H	-	4.69	C/M INT 186286		
41	402000	81199	495-06233	S	110.75	-	AMORT 186288		
42	186288			H	-	110.75	C/M AMORT		
43	411000	83010	419-06205	H	-	1.75	C/M INT 186288		
44	186288			S	1.75	-	C/M INTEREST		
45	191401			H	-	287,928.97	C/M AMORT		
46	541000	84020	805-02650	S	287,928.97	-	AMORT 191401		
47	191401			S	1,391.26	-	C/M INT 191401		
48	411000	83010	419-06205	H	-	1,391.26	C/M INTEREST		
49	540700	84020	805-02650	H	-	629,531.90	AMORT 191411		
50	191411			S	629,531.90	-	C/M AMORT		
51	411000	83010	419-06205	S	1,226.45	-	C/M INTEREST		
52	191411			H	-	1,226.45	C/M INTEREST 191411		
53	540700	84020	805-02650	H	-	24,504.59	AMORT 19031		
54	191031			S	24,504.59	-	C/M AMORT		
55	411000	83010	419-06205	H	-	-	C/M INTEREST		
56	191031			H	-	-	C/M INTEREST 19031		
57	186311			H	-	-	WA FURN PROG		
58	504200	11529	908-07399	H	-	-	WA FURN PROG 186311		
59	186311			H	-	-	INT - WA FURN PROG		
60	411000	83010	419-06210	H	-	-	INT - WA FURN PROG		
61	186312			H	-	-	WEATH DEFERRAL		
62	504200	11529	908-07209	H	-	-	DEFERRED WX 186312		
63	186312			H	-	-	INT - DEF WX		
64	411000	83010	419-06210	H	-	-	INT - DEF WX 186312		
65	402000	82299	495-06080	S	7,292.06	-	C/M AMORT 186316		
66	186316			H	-	7,292.06	C/M AMORT		
67	411000	83010	419-06210	H	-	61.59	C/M INTEREST 186316		
68	186316			S	61.59	-	C/M INTEREST		
69	402000	81199	495-06374	S	3,504.54	-	C/M AMORT 186259		
70	186259			H	-	3,504.54	C/M AMORT		
71	411000	83010	419-06205	H	-	107.63	C/M INTEREST		
72	186259			S	107.63	-	C/M INT 186259		
73	402000	81199	495-06374	S	2,097.36	-	C/M AMORT 186292		
74	186292			H	-	2,097.36	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	11302009 <small>(MMDDYYYY)</small>	11302009 <small>(MMDDYYYY)</small>	USD	JV29	AMORTIZATION

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Line No.	Account	Cost Center	Internal Order	Debit (S) Credit (H)	Debit Amount	Credit Amount	Detail Text	Quantity	Unit of Measure
	(6)	(5)	(12)	(1)	(10+2)	(10+2)	(50)	(9+3)	(3)
75	411000	83010	419-06205	H	-	65.98 <i>BZ</i>	C/M INTEREST		
76	186292			S	65.98	-	C/M INT 186292		
77	191421			H	-	47,340.04 <i>C</i>	C/M AMORT 191421		
78	541000	84020	805-02655	S	47,340.04	-	C/M AMORT		
79	411000	83010	419-06210	H	-	416.90	C/M INTEREST		
80	191421			S	416.90	-	C/M INT 191421		
81	191431			S	40,281.33	-	C/M AMORT		
82	540700	84020	805-02655	H	-	40,281.33	C/M AMORT 191431		
83	411000	83010	419-06210	S	435.07	-	C/M INT 191431		
84	191431			H	-	435.07	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	-	22.51 <i>BZ</i>	C/M INTEREST 186360		
102	411000	81199	495-06516	S	22.51	-	C/M INTEREST 186360		
103	186360			S	11,274.43	-	C/M AMORT 186360		
104	402000	81199	495-06516	H	-	11,274.43	C/M AMORT 186360		
105	186365			S	7,842.81	-	C/M INTEREST 186365		
106	411000	82299	419-06210	H	-	7,842.81	C/M INTEREST 186365		
107	186365			H	-	59.38	C/M AMORT 186365		
108	402000	82299	495-06516	S	59.38	-	C/M AMORT 186365		
109	186310			H	-	-	WA ENERGY EFFICIENCY		
110	504200	11529	908-07399	H	-	-	WA ENG EFFICIENCY 186310		
111	186310			H	-	-	INT - WA ENERGY EFF		In new?

AZ

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	11302009 (MMDDYYYY)	11302009 (MMDDYYYY)	USD	JV29	AMORTIZATION

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Line No.	Account	Cost Center	Internal Order	Debit (S) Credit (H)	Debit Amount	Credit Amount	Detail Text	Quantity	Unit of Measure
	(6)	(5)	(12)	(1)	(10+2)	(10+2)	(50)	(9+3)	(3)
112	411000	83010	419-06210	H			INT - WA ENERGY EFF		
113	186232			S	4,691.96	-	C/M INTEREST 186232		
114	411000	81199	419-06205	H	-	4,691.96	C/M INTEREST 186232		
115	186232			H	-	-	C/M AMORT 186232		Industrial DSM program - will
116	402000	81199	495-06080	H	-	-	C/M AMORT 186232		begin to amortize in Nov.
117	186234			H	-	-	C/M INTEREST 186234		
118	411000	82299	419-06210	H	-	-	C/M INTEREST 186234		
119	186234			H	-	-	C/M AMORT 186234		WA GREAT program - will
120	402000	82299	495-06517	H	-	-	C/M AMORT 186234		begin to amortize in Nov.
Total					1,295,404.77	1,295,404.77			

Prepared by: J. Burson
Date: 12/4/09

Approved by: 
Date: 12/4

100400587

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	40,147.00	
IGON DSM														
31 DSM AMORTIZATION (1100 to 1007)														
ment = \$,00025/therm collection from all Firm sales schedules.														
Volume	19,383,738	78,351,624	110,509,334	96,334,331	86,156,715	65,182,368	40,536,963	23,804,719	18,925,904	16,623,627	18,457,639	25,803,636	27,828,726.11	
186.231 Beginning Balance	14,808	14,420	12,901	10,733	8,841	7,146	5,866	5,074	4,616	4,253	3,935	3,579	3,074.75	
186.231 Trf fr 186278														
186.231 Amortization	A (388)	(1,567)	(2,210)	(1,927)	(1,723)	(1,304)	(811)	(476)	(379)	(332)	(369)	(616)	-558.34	
186.231 Prior Month Adjustment														
186.231 Interest @ 4.27%	A (1)	49	42	35	28	23	19	17	16	15	13	12	9.95	
186.231 Ending Balance	(0.00002) 14,420	12,901	10,733	8,841	7,146	5,866	5,074	4,616	4,253	3,935	3,579	3,075	2,526.36	
IGON 186 AMORTIZATION ACCOUNTS														
143 SMP 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	34,731.20
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	6,567.70
2	0.00000	10,073,724	46,559,285	67,028,937	58,222,806	51,430,503	38,422,621	22,707,480	11,814,051	8,662,486	7,232,375	7,959,829	12,860,092	16,949,694.21
3C	0.00000	4,149,020	18,962,909	28,305,710	24,578,211	21,420,214	16,125,395	9,800,907	6,139,171	5,043,828	4,375,150	4,807,239	6,139,675	6,813,594.90
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	282,125.20
31 Block 1	0.00000	1,149,089	2,853,711	2,860,536	2,851,132	2,885,362	2,731,274	2,338,246	2,020,040	1,845,336	1,961,433	2,349,590	1,586,569.00	
31 Block 2	0.00000	1,847,049	6,640,714	8,914,626	7,772,789	7,321,148	5,468,210	3,405,359	1,991,474	1,711,795	1,580,075	2,008,059	2,283,663	2,141,002.90
Amortize & Accure Int NO														
186.243 Beginning Balance		0	0	0	0	0	0	0	0	0	0	0	0	0.00
186.243 Accum/Transfer		0	0	0	0	0	0	0	0	0	0	0	0	0.00
186.243 Amortization	B	0	0	0	0	0	0	0	0	0	0	0	0	0.00
186.243 Prior Month Adjustment														
186.243 Interest @ 8.618%	B	0	0	0	0	0	0	0	0	0	0	0	0	0.00
186.243 Ending Balance		0	0	0	0	0	0	0	0	0	0	0	0	0.00
151 AMORTIZATION OF YEAR 2000 COSTS														
margin to rs: 1R, 1C, 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	34,731.20
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	6,567.70
2 and 19	0.00000	10,073,724	46,560,792	67,028,496	58,224,358	51,432,195	38,422,907	22,707,480	11,814,051	8,662,486	7,232,375	7,959,829	12,860,092	16,949,694.21
3C	0.00000	4,149,020	18,962,909	28,305,710	24,578,211	21,420,214	16,125,395	9,800,907	6,139,171	5,043,828	4,375,150	4,807,239	6,139,675	6,813,594.90
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	282,125.20
31 Block 1	0.00000	1,149,089	2,853,711	2,860,536	2,851,132	2,885,362	2,731,274	2,338,246	2,020,040	1,845,336	1,961,433	2,349,590	1,586,569.00	
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	2,008,059	2,283,663	2,141,002.90
32 Block 1, sales	0.00000	2,106,531	1,797,324	2,274,188	2,263,434	2,085,037	2,006,499	1,917,918	1,769,131	1,673,557	1,685,479	1,702,233	1,982,449	20,000.00
32 Block 2 & Block 3, sales	0.00000	4,004,826	3,980,761	5,098,687	4,791,068	4,568,462	3,751,616	3,159,945	2,827,963	2,615,411	2,668,340	2,613,813	3,605,442	11,844.00
32 Block 4 & Block 5, sales	0.00000	2,373,082	2,861,574	3,728,582	1,918,977	2,871,652	2,111,778	1,842,201	1,591,036	1,578,248	1,647,256	1,746,052	1,953,733	0.00
Amortize & Accure Int NO														
186.251 Beginning Balance		0	0	0	0	0	0	0	0	0	0	0	0	0.00
186.251 Accum/Transfer		0	0	0	0	0	0	0	0	0	0	0	0	0.00
186.251 Amortization	C	0	0	0	0	0	0	0	0	0	0	0	0	0.00
186.251 Prior Month Adjustment														
186.251 Interest @ 8.618%	C	0	0	0	0	0	0	0	0	0	0	0	0	0.00
186.251 Ending Balance		0	0	0	0	0	0	0	0	0	0	0	0	0.00
154 FISHGARDEN BLOCK REFUND														
margin to rs: 1R, 1C, 2, 3														
1R, 1C, 2, 3	0.00000	14,406,991	66,075,168	96,019,867	83,403,776	73,387,813	54,056,593	32,804,526	18,172,875	13,932,749	11,876,547	13,255,749	19,378,582	24,086,713.21
Amortize & Accure Int NO														
186.254 Beginning Balance		0	0	0	0	0	0	0	0	0	0	0	0	0.00
186.254 Accum/Transfer		0	0	0	0	0	0	0	0	0	0	0	0	0.00
186.254 Amortization	D	0	0	0	0	0	0	0	0	0	0	0	0	0.00
186.254 Interest @ 8.618%	D	0	0	0	0	0	0	0	0	0	0	0	0	0.00
186.254 Ending Balance		0	0	0	0	0	0	0	0	0	0	0	0	0.00
167 AMORTIZATION COOS BAY REVENUE DEFERRAL														
margin to rs: 1R, 1C, 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	34,731.20
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	6,567.70
2 and 19	0.00000	10,073,724	46,560,792	67,028,496	58,224,358	51,432,195	38,422,907	22,707,480	11,814,051	8,662,486	7,232,375	7,959,829	12,860,092	16,949,694.21
3C	0.00000	4,149,020	18,962,909	28,305,710	24,578,211	21,420,214	16,125,395	9,800,907	6,139,171	5,043,828	4,375,150	4,807,239	6,139,675	6,813,594.90
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	282,125.20
31 Block 1 - Commercial	0.00000	950,358	2,357,854	2,376,940	2,373,749	2,387,291	2,375,165	2,274,752	1,917,758	1,631,646	1,457,129	1,554,683	1,929,488	1,315,199.30
31 Block 2 - Commercial	0.00000	1,346,199	5,091,462	7,217,500	6,175,549	5,739,743	4,195,702	2,409,931	1,161,328	875,975	882,287	806,929	1,348,699	1,501,065.00
31 Block 1 - Industrial	0.00000	198,731	496,857	483,596	477,383	498,071	480,591	456,521	420,486	388,394	388,207	406,750	420,122	276,959.70
31 Block 2 - Industrial	0.00000	500,651	1,549,252	1,897,125	1,597,240	1,581,405	1,273,508	995,427	830,146	835,820	897,788	1,202,130	936,964	644,212.90
32 Block 1	0.00000	3,090,980	2,656,851	3,179,768	3,342,221	3,090,352	3,088,577	2,971,684	2,856,283	2,735,764	2,747,624	2,747,668	3,078,648	3,174,000
32 Block 2	0.00000	4,341,783	3,964,617	4,886,564	4,870,082	4,665,223	4,345,828	3,872,117	3,722,205	3,507,080	3,594,608	3,602,983	4,411,537	11,844.00
32 Block 3	0.00000	2,282,424	2,473,379	2,937,145	2,679,894	2,728,106	2,358,192	2,032,181	2,051,208	1,902,738	1,988,742	2,004,985	2,463,389	0.00
32 Block 4	0.00000	4,689,351	4,388,835	5,982,869	4,973,160	5,199,962	4,348,410	3,899,317	4,050,492	3,971,190	4,099,966	4,176,708	4,490,477	0.00
32 Block 5	0.00000	5,481,017	6,842,561	8,926,301	5,668,197	5,966,878	4,921,785	4,589,929	5,340,306	5,304,881	5,818,435	5,629,292	5,703,372	0.00
32 Block 6	0.00000	8,601,448	10,692,201	9,298,249	8,448,975	7,222,861	7,568,131	7,154,835	5,352,728	6,449,489	6,420,652	6,331,687	6,961,364	0.00
Amortize & Accure Int NO														
186.267 Beginning Balance		0	0	0	0	0	0	0	0	0	0	0	0	0.00
186.267 Accum/Transfer		0	0	0	0	0	0	0	0	0	0	0	0	0.00
186.267 Amortization	E	0	0	0	0	0	0	0	0	0	0	0	0	0.00
186.267 Interest @ 8.618%	E	0	0	0	0	0	0	0	0	0	0	0	0	0.00
186.267 Ending Balance		0	0	0	0	0	0	0	0	0	0	0	0	0.00
169 AMORTIZATION WEST LINN DEFERRAL														
ment = \$,00010/therm collection from RS 1, 2, and 3														

B

Lowest Natural
 All 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 40,147.00
Rate Schedule 1, 2, and 3														
Amortize & Accure Int NO	0.00000	14,406,991	66,075,168	96,019,867	83,403,778	73,387,813	54,956,593	32,804,526	18,172,875	13,932,749	11,875,547	13,255,749	19,378,582	24,086,713.21
186.269 Beginning Balance		0	0	0	0	0	0	0	0	0	0	0	0	0.00
186.269 Accum/Transfer		0	0	0	0	0	0	0	0	0	0	0	0	0.00
186.269 Amortization	F	0	0	0	0	0	0	0	0	0	0	0	0	0.00
186.269 Interest @ 8.615%	F	0	0	0	0	0	0	0	0	0	0	0	0	0.00
186.269 Ending Balance		0	0	0	0	0	0	0	0	0	0	0	0	0.00
174 AMORTIZATION OF PARKING, O.G. AND VAND PROP E SCHEDULE SPECIFIC INCREMENTS - GIVEBACK 1004 TO 1006														
1	0.00000	24,374	106,479	158,651	131,451	120,550	86,926	56,624	41,532	35,868	27,384	34,470	40,400	41,298.90
2 and 3	0.00000	14,382,818	65,968,689	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	24,045,414.31
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	6,145,195	6,689,679	7,682,925	3,759,317.90
Amortize & Accure Int NO														
186.274 Beginning Balance		0	0	0	0	0	0	0	0	0	0	0	0	0.00
186.274 Accum/Transfer		0	0	0	0	0	0	0	0	0	0	0	0	0.00
186.274 Amortization	G	0	0	0	0	0	0	0	0	0	0	0	0	0.00
186.274 Interest @ 8.615%	G	0	0	0	0	0	0	0	0	0	0	0	0	0.00
186.274 Ending Balance		0	0	0	0	0	0	0	0	0	0	0	0	0.00
271 COMMERCIAL AMORTIZATION OR DECOUPLING Amount = 3.008218therm collection from RS 1C, 3C, and 31C														
Rate Schedule 1C, 3C, and 31C														
186.271 Beginning Balance	0.01501	6,451,933	26,435,193	37,935,838	33,155,594	29,573,304	22,709,925	14,495,824	9,224,452	7,556,940	6,518,846	7,174,119	9,422,446	9,626,561.90
186.271 Transfer from 186270		(365,269)	(3,077,626)	(2,691,079)	(2,130,224)	(1,639,254)	(1,200,402)	(863,191)	(648,293)	(511,894)	(400,084)	(303,486)	(196,691)	456,377.18
186.271 Amortization	H	(2,799,411)	0	0	0	0	0	0	0	0	0	0	0	510,289
186.271 Prior Month Adjustment		96,844	398,792	569,417	497,665	443,895	340,876	217,582	138,459	113,430	97,848	107,684	141,431	144,494.69
186.271 Interest @ 8.615%	H	(9,789)	(10,248)	(8,563)	(6,695)	(5,043)	(3,665)	(2,684)	(2,061)	(1,620)	(1,250)	(888)	1,367	1,881.02
186.271 Interest Adjustment	H													
186.271 Ending Balance		(3,077,626)	(2,691,079)	(2,130,224)	(1,639,254)	(1,200,402)	(863,191)	(648,293)	(511,894)	(400,084)	(303,486)	(196,691)	456,377	602,752.89
277 RESIDENTIAL AMORTIZATION OR DECOUPLING Amount = 3.012228therm collection from RS 1R, 2, and 19														
Rate Schedule 1R, 2R														
186.277 Beginning Balance	(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	7,987,284	12,892,451	16,983,058.40
186.277 Transfer from 186275		(1,383,248)	695,371	600,656	462,873	342,985	236,843	157,462	110,613	86,318	68,515	53,644	37,191	11,417,449.76
186.277 Amortization	I	2,092,202	0	0	0	0	0	0	0	0	0	0	0	11,366,544
186.277 Prior Month Adjustment		(20,991)	(97,017)	(139,672)	(121,318)	(107,172)	(80,082)	(47,325)	(24,644)	(18,078)	(15,088)	(16,614)	(28,816)	-35,324.76
186.277 Interest @ 4.27%	I	7,407	2,302	1,889	1,431	1,030	700	476	350	275	217	161	40,531	40,564.24
186.277 Interest Adjustment														
186.277 Ending Balance		695,371	600,656	462,873	342,985	236,843	157,462	110,613	86,318	68,515	53,644	37,191	11,417,450	11,422,889.24
285 AMORTIZATION CUB INTERVENOR FUNDING Amount = 3.00018therm collection from RS 1R and 2														
Rate Schedule 1R and 2														
186.285 Beginning Balance	(0.00014)	10,091,741	46,644,302	67,151,458	58,327,724	51,526,690	38,502,270	22,753,871	11,849,387	8,692,863	7,255,479	7,989,031	12,893,888	16,984,425.41
186.285 Transfer from 186278		(11,686)	46,006	39,628	30,351	22,279	15,131	9,785	6,829	4,991	3,789	2,785	1,675	-127.75
186.285 Amortization	J	58,878	0	0	0	0	0	0	0	0	0	0	0	0
186.285 Interest @ 4.27%	J	(1,413)	(6,530)	(9,401)	(8,166)	(7,214)	(5,390)	(3,196)	(1,659)	(1,217)	(1,016)	(1,118)	(1,805)	-2,377.82
186.285 Interest Adjustment		207	152	124	93	66	44	29	21	16	12	8	3	-4.69
186.285 Ending Balance		46,006	39,628	30,351	22,279	15,131	9,785	6,829	4,991	3,789	2,785	1,675	(128)	-2,510.26
Amortize & Accure Int Yes														
288 AMORTIZATION MATCHING FUND INTERVENOR FUNDING back to RS 3I, 31I, and 32														
Rate Schedule 3I, 31I, and 32I														
186.288 Beginning Balance	(0.00009)	28,426,165	32,107,435	34,507,064	29,310,731	30,070,724	27,702,399	25,504,039	24,304,401	24,818,935	25,512,443	26,035,052	28,021,311	1,230,569.80
186.288 Transfer from 186278		(1,032)	27,728	24,930	21,907	19,343	16,700	14,262	12,013	9,955	7,662	5,389	3,061	545.79
186.288 Amortization	K	31,210	0	0	0	0	0	0	0	0	0	0	0	0
186.288 Interest @ 4.27%	K	(2,558)	(2,890)	(3,106)	(2,638)	(2,706)	(2,493)	(2,295)	(2,187)	(2,234)	(2,296)	(2,343)	(2,522)	-110.75
186.288 Interest Adjustment		107	94	83	73	64	55	47	39	31	23	15	6	1.75
186.288 Ending Balance		27,726	24,930	21,907	19,343	16,700	14,262	12,013	9,955	7,662	5,389	3,061	546	436.79
259 AMORTIZATION OREGON TAX KICKER margin to rs:														
1R	(0.00022)	18,017	83,510	122,964	103,366	94,495	73,263	46,391	35,336	30,377	23,104	29,202	33,796	34,731.20
1C	(0.00018)	6,357	22,969	35,687	28,086	26,055	13,663	10,233	6,195	5,461	4,280	5,268	6,604	6,567.70
2	(0.00015)	10,073,724	46,560,792	67,028,496	58,224,358	51,432,195	38,429,007	22,707,480	11,814,051	8,662,496	7,232,375	7,969,829	12,860,092	16,949,694.21
3C	(0.00010)	4,149,020	18,962,909	28,305,710	24,578,211	21,420,214	16,125,395	9,800,907	6,139,171	5,043,828	4,375,150	4,807,239	6,139,675	6,813,594.90
3 Industrial Firm Sales	(0.00009)	159,874	444,968	527,011	469,758	414,854	315,266	239,516	178,122	190,567	240,638	454,211	338,415	282,125.20
Block 1	(0.00007)	925,155	2,326,321	2,342,861	2,342,861	2,342,861	2,342,861	2,342,861	2,342,861	1,610,239	1,436,978	1,531,121	1,891,266	1,307,914.30
Block 2	(0.00007)	1,227,224	4,930,116	7,032,518	5,997,375	5,680,246	4,085,556	2,340,618	1,122,471	849,477	651,131	770,820	1,288,720	1,496,608.00
Firm Sales	(0.00006)	0	0	0	0	0	0	0	0	0	0	0	0	0.00
Block 1	(0.00006)	0	0	0	0	0	0	0	0	0	0	0	0	0.00
Block 2	(0.00006)	0	0	0	0	0	0	0	0	0	0	0	0	0.00
Interr Sales	(0.00005)	25,203	31,533	34,079	37,471	35,349	32,790	30,540	21,911	21,407	20,151	23,562	38,202	1,695.00
Block 1	(0.00005)	118,975	161,346	184,982	178,174	159,497	110,146	69,315	38,857	26,498	31,156	36,100	77,979	182.00
Firm Sales	(0.00006)	184,810	491,857	479,598	473,383	494,071	476,591	452,521	415,588	386,365	386,195	402,253	416,122	276,959.70
Block 1	(0.00005)	476,368	1,519,439	1,668,303	1,574,831	1,559,240	1,260,832	990,700	823,080	835,820	896,953	1,088,123	926,563	644,212.90
Firm Trans	(0.00006)	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	2,029	2,012	4,497	4,000	0.00
Block 1	(0.00005)	16,696	29,813	28,822	22,409	22,165	12,676	4,727	7,066	0	836	114,007	10,401	0.00
Interr Sales	(0.00008)	9,921	0	0	0	0	0	0	0	0	0	0	0	0.00
Block 1	(0.00008)	8,787	0	0	0	0	0	0	0	0	0	0	0	0.00
Firm Sales	(0.00004)	388,036	388,378	406,128	429,129	420,684	417,910	396,468	293,291	268,535	279,211	318,815	379,621	10,000.00
Block 2	(0.00003)	451,269	591,908	598,230	561,785	613,465	491,304	273,141	167,748	156,018	159,851	167,289	167,289	351,396
Block 4	(0.00002)	75,704	339,062	315,373	218,896	254,312	86,676	37,879	36,528	42,435	45,155	35,257	0	0.00
Block 5	(0.00001)	5,265	91,758	79,833	4,369	8,535	0	0	0	0	0	0	0	0.00
Block 6	(0.00001)	0	0	0	0	0	0	0	0	0	0	0	0	0.00
Firm Sales	0.00000	0	0	0	0	0	0	0	0	0	0	0	0	0.00
Block 1	(0.00004)	385,595	385,965	393,783	387,538	392,394	360,442	351,165	327,638	326,465	322,495	333,337	380,157	0.00
Block 2	(0.00003)	643,513	608,422	606,657	572,315	600,876	472,362	454,091	398,570	390,362	413,649	412,615	525,076	0.00
Block 3	(0.00002)	198,271	314,973	274,377	199,552	254,924	166,014	146,301	122,435	112,572	134,697	126,94		

West Natural
 II Deferred Balances and Interest - Oregon
 November 2008 to October 2009

	Reference	NEW prorated												OLD prorated 40,147.00
		Nov-08	Dec-08	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-08	
Block 4	(0.00001)	115,536	298,238	301,908	175,112	238,422	65,733	42,342	28,659	14,867	21,765	15,314	37,676	0.00
Block 5	(0.00001)	0	0	0	0	0	0	0	0	0	0	0	0	0.00
Block 6	0.00000	0	0	0	0	0	0	0	0	0	0	0	0	0.00
Firm Trans	(0.00003)	444,499	440,107	457,799	467,343	443,771	500,769	484,690	478,639	465,370	486,236	463,252	499,347	0.00
Block 1	(0.00003)	705,315	746,928	751,678	707,748	711,045	740,442	704,973	703,420	659,551	713,533	687,526	750,410	0.00
Block 2	(0.00002)	468,759	527,700	526,229	470,614	459,015	485,005	431,890	407,666	388,235	413,457	428,145	480,841	0.00
Block 4	(0.00001)	1,059,846	1,131,414	1,172,677	1,073,808	1,009,402	1,015,512	879,855	802,091	788,191	810,261	824,206	969,295	0.00
Block 5	(0.00001)	1,070,873	1,423,824	1,672,665	553,949	1,082,115	567,556	541,421	605,608	805,755	889,474	839,974	1,084,989	0.00
Block 6	0.00000	0	0	0	0	0	0	0	0	0	0	0	0	0.00
Firm Sales	(0.00003)	1,332,899	1,022,961	1,474,277	1,446,767	1,271,959	1,228,147	1,170,285	1,148,212	1,078,557	1,083,773	1,050,081	1,222,671	10,000.00
Block 1	(0.00003)	1,768,129	1,370,027	2,105,614	2,053,519	1,776,559	1,485,815	1,383,372	1,280,354	1,278,420	1,243,949	1,243,949	1,624,584	5,526.00
Block 2	(0.00002)	967,940	786,369	1,206,536	1,185,011	1,068,536	902,755	759,718	719,210	633,670	636,568	627,757	855,928	0.00
Block 4	(0.00001)	1,575,360	1,196,550	2,371,210	1,697,894	1,922,977	1,492,571	1,358,069	1,132,435	1,121,378	1,110,746	1,071,696	1,310,977	0.00
Block 5	(0.00001)	676,891	1,075,028	973,631	41,602	701,718	553,474	441,790	429,942	442,003	514,745	659,043	605,080	0.00
Block 6	0.00000	0	736,317	(736,317)	0	0	0	0	0	0	0	0	0	0.00
Firm Trans	(0.00003)	539,930	419,420	447,781	611,444	561,544	581,309	569,076	608,493	596,837	575,909	582,183	596,852	11,746.00
Block 1	(0.00003)	873,557	657,332	834,485	974,715	963,488	1,009,215	954,097	1,069,096	1,020,795	1,020,155	1,091,604	1,160,071	0.00
Block 2	(0.00002)	571,750	525,275	614,630	605,821	691,319	717,742	653,393	765,369	725,826	758,865	786,880	878,162	0.00
Block 3	(0.00001)	1,933,344	1,670,875	2,037,241	2,021,977	2,020,626	1,772,594	1,619,051	2,087,307	2,046,754	2,167,194	2,266,493	2,172,529	0.00
Block 5	(0.00001)	3,733,253	4,343,709	4,280,005	5,072,646	4,183,043	3,810,756	3,606,718	4,304,756	4,057,123	4,214,216	4,130,275	4,013,303	0.00
Block 6	0.00000	8,601,448	9,955,884	10,032,566	6,446,975	7,222,961	7,568,131	7,154,835	5,352,728	6,449,489	6,420,652	6,331,687	6,961,364	0.00
186.259 Beginning Balance		106,433	103,910	94,326	80,453	68,339	57,563	49,409	44,414	41,537	39,288	37,324	35,146	32,000.89
186.259 Accum/Transfer														
186.259 Amortization	E	(2,519)	(9,935)	(14,184)	(12,378)	(11,000)	(8,344)	(5,161)	(3,030)	(2,392)	(2,100)	(2,307)	(3,265)	-3,504.54
186.259 Interest @ 4.27%	E	(4)	352	310	264	224	190	167	153	144	136	129	119	107.63
186.259 Ending Balance		103,910	94,326	80,453	68,339	57,563	49,409	44,414	41,537	39,288	37,324	35,146	32,001	28,603.98
32 AMORTIZATION IMP REFUND														
begin to:														
1R	(0.00014)	18,017	83,510	122,364	103,366	94,495	73,263	48,391	35,338	30,377	23,104	20,202	33,796	34,731.20
1C	(0.00009)	6,357	22,969	35,895	26,085	25,065	13,663	10,233	6,195	5,491	4,280	5,268	6,604	6,567.70
2R	(0.00009)	10,073,724	46,962,792	67,028,495	58,224,358	51,432,195	38,429,007	22,707,480	11,814,051	8,662,496	7,232,376	7,059,829	12,860,092	16,849,694.21
3C Firm Sales	(0.00006)	4,149,020	18,962,900	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	6,813,594.90
3 Industrial Firm Sales	(0.00005)	159,874	444,988	527,011	469,758	414,854	315,268	239,515	178,122	190,567	240,638	454,211	338,415	282,125.20
Firm Sales	(0.00004)	925,155	2,326,321	2,342,861	2,336,278	2,342,315	2,244,212	1,895,847	1,610,239	1,436,978	1,531,121	1,891,266	1,307,914.30	
Block 2	(0.00004)	1,227,224	4,930,116	7,032,518	5,997,375	5,580,246	4,085,556	2,340,616	1,122,471	849,477	651,131	770,820	1,268,720	1,486,608.00
Firm Trans	(0.00004)	0	0	0	0	0	0	0	0	0	0	0	0	0.00
Block 2	(0.00003)	0	0	0	0	0	0	0	0	0	0	0	0	0.00
Interr Sales	(0.00003)	25,203	31,533	34,079	37,471	35,349	32,790	30,540	21,911	21,407	20,151	23,562	38,202	1,695.00
Block 2	(0.00003)	118,975	161,346	184,982	178,174	159,497	110,146	69,315	38,857	26,498	31,156	36,109	77,979	182.00
Firm Sales	(0.00004)	184,810	491,857	473,596	473,383	494,071	476,591	462,521	415,588	386,365	386,195	402,253	416,122	276,959.70
Block 2	(0.00003)	476,368	1,519,439	1,668,303	1,574,831	1,559,240	1,260,832	990,700	823,080	835,820	896,953	1,088,123	926,563	644,212.90
Firm Trans	(0.00004)	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	2,029	2,012	4,497	4,000	0.00
Block 2	(0.00003)	15,896	29,813	28,822	22,409	22,195	12,676	4,727	7,068	0	836	114,007	10,401	0.00
Interr Sales	(0.00005)	9,921	0	0	0	0	0	0	0	0	0	0	0	0.00
Block 2	(0.00005)	8,787	0	0	0	0	0	0	0	0	0	0	0	0.00
Firm Sales	(0.00002)	388,038	388,378	406,128	420,129	420,884	417,910	396,468	293,281	268,556	278,211	318,815	378,621	10,000.00
Block 2	(0.00002)	451,269	581,308	581,785	581,785	581,785	491,304	273,141	167,748	156,019	159,851	167,289	351,368	6,316.00
Block 3	(0.00001)	75,704	339,062	315,373	218,886	254,312	86,076	37,919	36,528	42,436	45,155	36,257	51,969	0.00
Block 4	(0.00001)	5,285	91,758	79,833	4,369	6,535	0	0	0	0	0	0	0	0.00
Block 5	0.00000	0	0	0	0	0	0	0	0	0	0	0	0	0.00
Block 6	0.00000	0	0	0	0	0	0	0	0	0	0	0	0	0.00
Firm Sales	(0.00002)	385,596	385,995	393,783	387,538	382,394	360,442	351,165	327,638	328,465	322,495	333,337	380,157	0.00
Block 2	(0.00002)	643,513	608,422	606,557	672,315	600,676	472,362	454,091	398,570	390,382	413,694	412,615	525,076	0.00
Block 3	(0.00001)	198,271	314,973	274,377	199,562	254,924	166,014	149,301	122,436	112,572	134,697	126,946	196,499	0.00
Block 4	(0.00001)	115,536	298,238	301,908	175,112	238,422	65,733	42,342	28,659	14,867	21,765	15,314	37,676	0.00
Block 5	0.00000	0	0	0	0	0	0	0	0	0	0	0	0	0.00
Block 6	0.00000	0	0	0	0	0	0	0	0	0	0	0	0	0.00
Firm Trans	(0.00002)	444,499	440,107	457,799	467,343	443,771	500,769	484,690	478,639	465,370	486,236	463,252	499,347	0.00
Block 2	(0.00002)	705,315	746,928	751,678	707,748	711,045	740,442	704,973	703,420	659,551	713,533	687,526	750,410	0.00
Block 3	(0.00001)	468,759	527,700	526,229	470,614	459,015	485,005	431,890	407,666	388,235	413,457	428,145	480,841	0.00
Block 4	(0.00001)	1,059,846	1,131,414	1,172,677	1,073,808	1,009,402	1,015,512	879,855	802,091	788,191	810,261	824,206	969,295	0.00
Block 5	(0.00001)	1,070,873	1,423,824	1,672,665	553,949	1,082,115	567,556	541,421	605,608	805,755	889,474	839,974	1,084,989	0.00
Block 6	0.00000	0	0	0	0	0	0	0	0	0	0	0	0	0.00
Firm Sales	(0.00002)	1,332,899	1,022,961	1,474,277	1,446,767	1,271,959	1,228,147	1,170,285	1,148,212	1,078,557	1,083,773	1,050,081	1,222,671	10,000.00
Block 1	(0.00002)	1,768,129	1,370,027	2,105,614	2,053,519	1,776,559	1,485,815	1,383,372	1,280,354	1,278,420	1,243,949	1,243,949	1,624,584	5,526.00
Block 2	(0.00002)	967,940	786,369	1,206,536	1,185,011	1,068,536	902,755	759,718	719,210	633,670	636,568	627,757	855,928	0.00
Block 4	(0.00001)	1,575,360	1,196,550	2,371,210	1,697,894	1,922,977	1,492,571	1,358,069	1,132,435	1,121,378	1,110,746	1,071,696	1,310,977	0.00
Block 5	(0.00001)	676,891	1,075,028	973,631	41,602	701,718	553,474	441,790	429,942					

Invest Natural
 All Deferred Balances and Interest - Oregon
 December 2008 to October 2009

		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	40,147.00	
191.401	Beginning Balance	(4,874,096)	7,497,092	6,646,596	5,442,598	4,394,597	3,445,050	2,716,608	2,245,807	1,087,582	1,328,985	1,107,684	864,174	634,961.46	
191.401	Accum/Transfer	12,594,151	0	0	0	0	0	0	(30,872,131)	0	0	0	0	0	
191.401	Amortization	L (287,473)	(875,920)	(1,221,395)	(1,064,759)	(962,585)	(735,534)	(474,115)	29,767,803	241,034	(220,018)	(236,576)	(326,114)	-287,828.97	
191.401	Switchers	172	(604)	(3,071)	(719)	(885)	(4,850)	(4,498)	(4,988)	(3,033)	(5,619)	(7,432)	(5,593)	(5,593)	
191.401	Prior Month Adjustment														
191.401	Interest @ 4.27%	L 44,339	25,118	21,469	17,471	13,823	10,941	8,612	(48,909)	4,292	4,328	3,502	2,485	1,391.26	
191.401	Interest prior period adj														
191.401	Ending Balance	7,497,092	6,646,596	5,442,598	4,394,597	3,445,050	2,716,608	2,246,807	1,087,582	1,328,985	1,107,684	864,174	534,951	248,413.74	
151 DEMAND AMORTIZATION															
ment = \$,01046/therm collection from firm sales and \$,00124/therm collection from interruptible sales.															
	Firm Sales	0.02262	19,383,738	78,351,824	110,509,334	96,334,331	86,156,715	65,182,388	40,536,963	23,804,719	18,925,904	16,623,627	18,457,639	25,803,636	27,828,726.11
	Interruptible Sales	0.00285	6,484,105	8,360,131	7,814,012	6,640,438	6,938,696	5,922,368	5,315,532	4,873,939	4,803,867	4,675,559	4,712,196	5,736,421	17,403.00
191.411	Beginning Balance	(4,968,687)	(13,808,910)	(12,064,566)	(9,582,226)	(7,414,831)	(5,469,441)	(3,990,591)	(3,066,942)	(2,520,440)	(2,083,682)	(1,696,546)	(1,261,421)	(869,436.71)	
191.411	Accum/Transfer	(9,245,043)	0	0	0	0	0	0	0	0	0	0	0	0	
191.411	Amortization	M 455,643	1,789,168	2,519,898	2,196,680	1,967,247	1,490,199	931,032	551,379	440,304	388,417	420,999	598,877	629,531.90	
191.411	Switchers	1,260	1,128	887	902	1,025	5,452	5,151	5,046	4,850	5,418	5,379	5,518	5,518	
191.411	Prior Month Adjustment														
191.411	Interest @ 4.27%	M (32,084)	(45,951)	(38,445)	(30,187)	(22,883)	(16,801)	(12,534)	(9,923)	(8,177)	(6,714)	(5,253)	(3,411)	-1,228.45	
191.411	Ending Balance	(13,808,910)	(12,064,566)	(9,582,226)	(7,414,831)	(5,469,441)	(3,990,591)	(3,066,942)	(2,520,440)	(2,083,682)	(1,696,546)	(1,261,421)	(869,437)	-31,131.26	
151 STORAGE INVENTORY ADJUSTMENT AMORTIZATION															
ment = \$,00452/therm giveback to firm and inter sales 1005 to 1006															
	Volume	0.00088	25,867,843	84,711,755	118,123,348	102,974,769	93,093,310	71,134,776	45,852,495	28,678,658	23,529,771	21,299,186	23,169,835	31,539,057	27,846,129.11
191.031	Beginning Balance	(656,136)	(633,372)	(558,826)	(454,877)	(364,260)	(282,338)	(219,739)	(179,389)	(154,151)	(133,445)	(114,702)	(94,313)	(66,558.19)	
191.031	Accum/Transfer														
191.031	Amortization	U 22,764	74,546	103,949	90,618	81,922	62,599	40,350	25,237	20,706	18,743	20,389	27,764	24,504.59	
191.031	Prior Month Adjustment														
191.031	Interest @ 0 %	U 0	0	0	0	0	0	0	0	0	0	0	0	0.00	
191.031	Interest prior period adj														
191.031	Ending Balance	(633,372)	(558,826)	(454,877)	(364,260)	(282,338)	(219,739)	(179,389)	(154,151)	(133,445)	(114,702)	(94,313)	(66,558)	-42,053.60	
160 ALBANY SALE DEFERRED GAIN															
margin to us:															
	1R	0.00073	18,017	83,510	122,964	103,366	94,495	73,263	46,391	35,336	30,377	23,104	29,202	33,796	34,731.20
	1C	0.00052	6,357	22,969	35,687	28,086	26,056	13,683	10,233	6,195	5,491	4,280	5,268	6,804	6,567.70
	2R	0.00048	10,073,724	46,560,792	67,028,495	58,224,358	51,432,195	38,420,007	22,707,480	11,814,051	8,662,486	7,232,376	7,959,829	12,860,082	16,949,694.21
	3C	0.00033	4,149,020	18,962,909	28,305,710	24,578,211	21,420,214	16,125,395	9,800,907	6,139,171	5,043,828	4,375,150	4,807,239	6,139,675	6,813,594.90
	3 Industrial Firm Sales	0.00028	159,874	444,888	527,011	469,758	414,854	315,266	239,515	178,122	190,567	240,838	454,211	338,415	282,125.20
Firm Sales	Block 1	0.00023	925,155	2,326,321	2,342,961	2,336,278	2,351,942	2,342,375	2,244,212	1,895,847	1,610,239	1,436,978	1,531,121	1,891,266	1,307,914.30
Firm Sales	Block 2	0.00021	1,227,224	4,930,116	7,032,818	5,997,375	5,580,246	4,085,556	2,340,816	1,122,471	849,477	651,131	770,820	1,268,720	1,496,608.00
Firm Trans	Block 1	0.00019	0	0	0	0	0	0	0	0	0	0	0	0.00	
Firm Trans	Block 2	0.00018	0	0	0	0	0	0	0	0	0	0	0	0.00	
Interr Sales	Block 1	0.00017	25,203	31,533	34,079	37,471	35,349	32,790	30,540	21,911	21,407	20,151	23,562	38,202	1,695.00
Interr Sales	Block 2	0.00015	118,975	161,346	184,982	178,174	169,489	110,146	89,315	38,857	26,498	31,156	36,109	77,979	182.00
Firm Sales	Block 1	0.00019	184,810	491,657	479,596	479,383	494,071	476,591	452,521	415,588	386,365	386,196	402,253	418,122	276,959.70
Firm Sales	Block 2	0.00017	478,358	1,519,439	1,669,303	1,574,831	1,559,240	1,260,832	990,700	823,080	835,820	896,953	1,088,123	926,563	644,212.90
Firm Trans	Block 1	0.00018	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	2,029	2,012	4,497	4,000	0.00
Firm Trans	Block 2	0.00017	15,696	29,813	28,822	22,469	22,165	12,678	4,727	7,066	0	835	114,007	10,401	0.00
Interr Sales	Block 1	0.00027	9,921	0	0	0	0	0	0	0	0	0	0	0.00	
Interr Sales	Block 2	0.00024	8,787	0	0	0	0	0	0	0	0	0	0	0.00	
Firm Sales	Block 1	0.00013	388,036	388,378	406,128	429,129	420,894	417,910	396,468	293,281	268,535	279,211	318,815	379,621	10,000.00
Firm Sales	Block 2	0.00011	451,269	581,908	588,230	561,785	613,455	491,304	273,141	167,748	156,018	169,851	167,289	351,396	6,318.00
Firm Sales	Block 3	0.00008	75,704	339,062	315,373	218,886	254,312	86,676	37,879	36,528	42,435	45,155	35,257	51,959	0.00
Firm Sales	Block 4	0.00005	5,265	91,758	79,833	4,369	8,536	0	0	0	0	0	0	0.00	
Firm Sales	Block 5	0.00003	0	0	0	0	0	0	0	0	0	0	0	0.00	
Firm Sales	Block 6	0.00001	0	0	0	0	0	0	0	0	0	0	0	0.00	
Firm Sales	Block 1	0.00013	385,596	385,985	393,783	387,538	392,394	360,442	351,165	327,638	326,465	322,495	333,337	380,157	0.00
Firm Sales	Block 2	0.00011	543,513	608,422	606,557	572,315	600,676	472,362	454,091	398,570	390,362	413,649	412,615	525,076	0.00
Firm Sales	Block 3	0.00008	198,271	314,973	274,377	199,552	254,924	166,014	149,301	122,435	112,572	134,697	126,946	196,499	0.00
Firm Sales	Block 4	0.00005	115,536	298,238	301,908	175,112	238,422	65,733	42,342	28,659	14,867	21,765	15,314	37,676	0.00
Firm Sales	Block 5	0.00003	0	0	0	0	0	0	0	0	0	0	0	0.00	
Firm Sales	Block 6	0.00001	0	0	0	0	0	0	0	0	0	0	0	0.00	
Firm Trans	Block 1	0.00010	444,499	440,107	457,799	467,343	443,771	500,769	484,690	478,639	465,370	496,296	463,252	499,347	0.00
Firm Trans	Block 2	0.00009	705,315	746,928	707,748	707,748	711,045	740,442	704,973	703,420	659,551	713,533	687,526	750,410	0.00
Firm Trans	Block 3	0.00006	488,759	527,700	526,229	470,614	450,015	485,005	431,890	407,666	388,235	413,457	428,145	480,841	0.00
Firm Trans	Block 4	0.00004	1,059,846	1,131,414	1,172,677	1,073,808	1,009,402	1,016,512	879,855	802,091	788,191	810,261	824,206	969,295	0.00
Firm Trans	Block 5	0.00002	1,070,873	1,423,824	1,672,665	553,949	1,082,115	557,596	541,421	605,608	805,755	889,474	839,974	1,084,989	0.00
Firm Trans	Block 6	0.00001	0	0	0	0	0	0	0	0	0	0	0	0.00	
Interr Sales	Block 1	0.00011	1,332,899	1,022,961	1,474,277	1,446,767	1,271,959	1,228,147	1,170,285	1,148,212	1,078,557	1,083,773	1,050,081	1,222,671	10,000.00
Interr Sales	Block 2	0.00009	1,768,129	1,370,027	2,105,614	2,053,519	1,776,559	1,632,505	1,485,815	1,383,372	1,280,354	1,278,420	1,243,949	1,624,584	5,526.00
Interr Sales	Block 3	0.00007	967,940	766,369	1,206,536	1,185,011	1,068,536	902,755	759,718	719,210	633,670	636,568	627,757	855,828	0.00
Interr Sales	Block 4	0.00004	1,575,360	1,196,550	2,371,210	1,897,894	1,922,977	1,492,571	1,368,069	1,132,435	1,121,378	1,110,746	1,071,695	1,310,977	0.00
Interr Sales	Block 5	0.00002	876,891	1,075,028	973,631	41,802	701,718	553,474	441,790	429,942	442,003	514,745	659,043	605,080	0.00
Interr Sales	Block 6	0.00001	0	736,31											

thwest Natural
 all Deferred Balances and Interest - Oregon
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	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
EGON DSM															40,147.00
232 INDUSTRIAL DSM AMORTIZATION															
Amount = \$,00025therm collection from all Firm sales schedules.															
		Volume													
186.232		Beginning Balance							225,000	226,616	303,243	380,421	458,153	536,701	615,824.75
186.232		Additions								75,000	75,000	75,000	75,000	75,000.00	75,000.00
186.232	A	Amortization													
186.232		Prior Month Adjustment													
186.232	A	Interest @ 8.818%						0	1,616	1,627	2,178	2,732	3,548	4,124	4,691.96
186.232		Ending Balance						0	226,616	303,243	380,421	458,153	536,701	615,825	696,516.71

BT

Invest Natural
 Deferred Balances and Interest - Washington
 December 2008 to October 2009

Reference	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	OLD prorated 40,126.00
SHINGTON 186 ACCUMULATION ACCOUNTS														
111 WASHINGTON FURNACE PROGRAM ACCUMULATION														
186.311 Beginning Balance		71,574	9,079	13,726	19,188	21,264	23,949	34,231	39,849	44,168	48,093	51,281	56,627	60,385.30
186.311 Accumulation	N		4,600	5,400	2,000	2,600	10,200	5,515	4,200	3,800	3,054	5,200	3,600	1,800.00
186.311 Transfer		(62,496)	0	0	0	0	0	0	0	0	0	0	0	0.00
186.311 Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0.00
186.311 Prior Month Interest Adj.	N	booked in old	47	61.87	76.04	84.99	81.58	103.87	118	125	134	146	158	165.98
186.311 Interest @ 3.37% Interest Adjustment														
186.311 Ending Balance		9,079	13,726	19,188	21,264	23,949	34,231	39,849	44,168	48,093	51,281	56,627	60,385	62,351.28
112 WASHINGTON WEATHERIZATION PROGRAM ACCUMULATION														
186.312 Beginning Balance		104,496	(7,734)	822	8,748	12,261	21,342	30,526	(3,718)	(3,728)	(3,739)	0	407,500	408,604.12
186.312 Accumulation	O		8,371	8,108	3,474	9,017	9,111	0	0	0	0	407,500	0	0.00
186.312 Transfer		(112,230)	0	0	0	0	(34,329)	0	0	0	0	0	0	0.00
186.312 Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0.00
186.312 Prior Month Interest Adj.	O	booked in old	(15)	18	39	63	73	86	(10)	(10)	3,739			
186.312 Interest @ 3.37% Interest Adjustment														
186.312 Ending Balance		(7,734)	622	8,748	12,261	21,342	30,526	(3,718)	(3,728)	(3,739)	0	407,500	408,604	409,710.76
SHINGTON 186 AMORTIZATION ACCOUNTS														
316 DBM AMORTIZATION (11/04 to 9/05)														
Invent = \$,00146/therm collection from firm sales, \$,00051/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	2,916,823.10
Int Sales Volume	(0.00250)	493,560	460,453	555,641	503,897	553,965	419,289	406,085	400,073	354,846	442,827	445,771	475,265	0.00
RS 55 Sales Volume														
186.316 Beginning Balance		24,703	193,500	171,878	140,812	113,532	88,981	70,829	59,304	52,136	46,239	40,701	34,752	26,386.53
186.316 Accum/Transfer		174,725	0	0	0	0	0	0	0	0	0	0	0	0.00
186.316 Amortization	P	(6,643)	(22,381)	(31,654)	(27,759)	(24,931)	(18,377)	(11,707)	(7,334)	(6,029)	(5,656)	(6,051)	(8,449)	-7,292.06
186.316 Interest @ 3.37% Interest Adjustment	P	714	760	588	478	381	224	182	156	133	118	102	83	61.59
186.316 Ending Balance		193,500	171,878	140,812	113,532	88,981	70,829	59,304	52,136	46,239	40,701	34,752	26,386	19,155.06
257 DOWNTOWN PROPERTY REFUND (11/04 to 9/05)														
Invent = % 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	6,154.00
RS 2 and 19 and 54	0.00000	1,340,841	5,689,465	8,151,392	7,172,514	6,296,587	4,813,361	2,713,262	1,482,242	1,174,841	1,031,819	1,111,212	1,767,458	2,000,628.20
RS 3FS and 3FT	0.00000	425,596	1,859,894	2,869,602	2,616,996	2,314,346	1,720,787	1,120,418	702,498	591,542	515,577	566,185	702,347	758,034.10
RS 21 Block 1	0.00000	23,872	75,781	62,846	120	968	0	0	0	0	0	0	0	0.00
RS 21 Block 2	0.00000	46,660	160,329	116,598	290	(2,558)	0	0	0	0	0	0	0	0.00
RS 21 Block 3	0.00000	46,110	234,753	196,524	250	0	0	0	0	0	0	0	0	0.00
RS 21 Block 4	0.00000	0	0	0	0	0	0	0	0	0	0	0	0	0.00
RS 27	0.00000	1,334	31,016	42,673	30,812	24,628	16,642	7,728	3,224	2,300	1,749	2,111	4,891	6,424.40
RS 41 Block 1	0.00000	2,000	4,000	57,697	150,351	150,528	150,159	144,760	128,131	114,746	106,132	110,706	126,810	86,796.50
RS 41 Block 2	0.00000	3,021	9,205	107,802	254,400	238,661	170,143	92,237	50,879	34,181	23,760	32,447	65,973	58,795.90
RS 42 Block 1	0.00000	329,421	356,563	392,585	394,679	375,171	354,694	316,595	289,365	285,119	287,367	298,276	359,303	0.00
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	375,509	0.00
RS 42 Block 3	0.00000	108,231	193,519	196,928	173,111	196,381	164,659	159,883	155,667	166,478	165,346	163,316	211,817	0.00
RS 42 Block 4	0.00000	222,587	48,189	516,684	386,984	457,521	406,576	363,394	348,490	323,163	423,961	489,786	489,957	0.00
RS 42 Block 5	0.00000	114,665	305,878	766,399	21,786	387,104	290,699	247,201	203,144	122,228	146,838	135,245	316,545	0.00
RS 42 Block 6	0.00000	0	0	0	0	0	0	0	0	0	0	0	0	0.00
mortize & Accrue Int	NO													
186.257 Beginning Balance		0	0	0	0	0	0	0	0	0	0	0	0	0.00
186.257 Accum/Transfer		0	0	0	0	0	0	0	0	0	0	0	0	0.00
186.257 Amortization	S	0	0	0	0	0	0	0	0	0	0	0	0	0.00
186.257 Interest @ 3.37% Interest Adjustment	S	0	0	0	0	0	0	0	0	0	0	0	0	0.00
186.257 Ending Balance		0	0	0	0	0	0	0	0	0	0	0	0	0.00
SHINGTON 191 AMORTIZATION ACCOUNTS														
421 WACOG AMORTIZATION														
Invent = \$,00068/therm giveback to firm and inter sales 10/06 to 9/06														
Volume	(0.01623)	2,657,233	8,952,368	12,661,456	11,103,415	9,972,484	7,350,802	4,882,810	2,933,646	2,411,793	2,262,334	2,420,460	3,379,618	2,916,823.10
191.421 Beginning Balance		(1,020,738)	1,208,206	1,067,641	865,780	888,493	528,928	409,117	332,830	348,737	309,819	273,188	233,463	177,602.20
191.421 Accum/Transfer		2,262,733							(4,072,329)					
191.421 Amortization	Q	(43,127)	(145,297)	(205,495)	(180,208)	(161,853)	(119,304)	(76,002)	4,094,190	(38,630)	(36,715)	(39,284)	(54,851)	-47,340.04
191.421 Switchers									(1,823)	(1,327)	(705)	(1,127)	(1,666)	
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	416.90
191.421 Prior Month Int Adj														
191.421 Ending Balance		1,208,206	1,067,641	865,780	688,493	528,928	409,117	332,830	348,737	309,819	273,188	233,463	177,602	130,679.06
431 DEMAND AMORTIZATION														
Invent = \$,00446/therm giveback to firm sales, \$,00068/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	2,916,823.10
Interruptible Sales	0.00482	493,560	460,453	555,641	503,897	553,965	419,289	406,085	400,073	354,846	442,827	445,771	475,265	0.00
191.431 Beginning Balance		834,880	166,188	286,622	457,881	608,694	(503,315)	(406,141)	(345,851)	(309,162)	(279,352)	(252,532)	(223,255)	-180,780.97
191.431 Accum/Transfer		(698,110)				(1,233,336)								
191.431 Amortization	R	32,259	119,493	169,859	148,808	132,741	97,745	61,019	36,917	30,117	27,262	29,419	42,400	40,281.33
191.431 Switchers							703	628	491	490	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)	(548)	-435.07
191.431 Interest Adjustment						(9,309)								
191.431 Ending Balance		166,188	286,622	457,881	608,694	(503,315)	(406,141)	(345,851)	(309,162)	(279,352)	(252,532)	(223,255)	(180,781)	-140,934.71
365 Albany Deferred Gain														
margin to:	0.00502			18,667	15,107	13,755	10,561	6,439	4,151	3,721	3,113	3,375	4,394	4,931.30
12/8/2009 10:33 PM	0.00404			7,555	6,382	6,242	4,377	3,343	2,489	2,306	2,247	2,364	2,082	1,222.70
Page 1														

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Invest Natural
 Oil Deferred Balances and Interest - Washington
 December 2008 to October 2009

Reference	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	OLD prorated 40,126.00
2R	0.00282			8,151,392	7,172,514	6,296,587	4,813,381	2,713,282	1,482,242	1,174,841	1,031,819	1,111,212	1,767,468	2,000,628.20
3CSF	0.00251			2,796,234	2,634,988	2,237,508	1,656,626	1,068,936	658,119	547,321	472,763	521,291	681,599	717,780.10
3IF8	0.00225			73,388	82,008	78,838	84,121	53,482	43,377	44,221	42,814	44,894	40,749	40,254.00
19	0.11			0	0	0	0	0	0	0	0	0	0	0.00
Firm Sales														
Block 1	rationally blank													
Block 2	rationally blank													
Block 3	rationally blank													
Block 4	rationally blank													
Firm Sales														
Block 1	rationally blank													
Block 2	rationally blank													
Firm Trans														
Block 3	rationally blank													
Block 4	rationally blank													
27	0.00177			42,673	30,812	24,628	18,842	7,728	3,224	2,300	1,749	2,111	4,891	6,424.40
Firm Sales														
Block 1	0.00197			55,671	138,351	138,528	138,159	132,780	118,264	105,299	96,952	101,459	117,684	77,534.30
Block 2	0.00173			105,074	234,473	221,994	156,738	86,702	46,524	29,700	20,683	28,447	63,161	54,131.80
Firm Trans														
Block 1	0.00160			2,026	12,000	12,000	12,000	12,000	9,867	9,447	9,180	9,247	8,926	9,252.20
Block 2	0.00141			2,728	19,927	16,667	13,405	5,535	4,356	4,481	3,077	4,000	2,812	4,684.10
Firm Sales														
Block 1	0.00141			0	0	0	0	0	0	0	0	0	0	0.00
Block 2	0.00138			0	0	0	0	0	0	0	0	0	0	0.00
Firm Sales														
Block 1	0.00138			103,494	95,105	96,621	85,196	70,715	46,024	38,107	40,236	46,016	79,027	0.00
Block 2	0.00123			83,125	59,248	64,620	18,194	2,126	0	0	1,436	1,973	10,646	0.00
Block 3	0.00095			8,875	659	0	0	0	0	0	0	0	0	0.00
Block 4	0.00076			0	0	0	0	0	0	0	0	0	0	0.00
Block 5	0.00051			0	0	0	0	0	0	0	0	0	0	0.00
Block 6	0.00019			0	0	0	0	0	0	0	0	0	0	0.00
Firm Sales														
Block 1	0.00117			119,415	137,743	123,059	90,537	72,893	71,761	66,289	66,671	71,705	95,728	0.00
Block 2	0.00104			134,907	71,823	89,050	45,589	38,567	32,176	28,914	26,968	26,594	45,200	0.00
Block 3	0.00079			35,644	-12,291	12,113	5,976	4,238	0	0	0	0	0	0.00
Block 4	0.00064			0	0	0	0	0	0	0	0	0	0	0.00
Block 5	0.00043			0	0	0	0	0	0	0	0	0	0	0.00
Block 6	0.00016			0	0	0	0	0	0	0	0	0	0	0.00
Firm Trans														
Block 1	0.00067			24,477	24,483	24,540	34,421	34,640	35,270	35,510	32,731	35,340	34,962	0.00
Block 2	0.00060			40,000	40,000	40,000	48,000	44,852	44,851	45,547	40,000	44,168	47,283	0.00
Block 3	0.00046			40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	0.00
Block 4	0.00036			200,000	18,000	112,000	110,000	112,000	110,000	112,000	112,000	103,376	112,000	0.00
Block 5	0.00025			357,155	-82,899	127,968	78,805	49,147	25,892	16,280	8,314	0	32,895	0.00
Block 6	0.00010			0	0	0	0	0	0	0	0	0	0	0.00
Firm Sales														
Block 1	0.00085			119,825	111,831	105,491	117,532	112,997	109,663	110,723	110,460	110,555	114,550	0.00
Block 2	0.00076			135,132	187,977	173,218	161,033	172,919	170,000	165,779	175,238	178,542	183,075	0.00
Block 3	0.00059			84,020	117,105	117,635	88,883	67,806	75,687	65,350	75,149	60,206	107,606	0.00
Block 4	0.00047			216,664	86,984	157,521	72,041	52,363	44,723	12,994	81,980	96,468	70,034	0.00
Block 5	0.00032			0	0	0	0	0	0	0	0	0	0	0.00
Block 6	0.00011			0	0	0	0	0	0	0	0	0	0	0.00
Firm Trans														
Block 1	0.00062			25,374	25,517	25,460	27,018	25,350	26,647	34,490	37,269	34,660	35,038	0.00
Block 2	0.00056			40,000	60,900	44,115	59,568	66,130	60,808	85,941	83,478	86,895	89,305	0.00
Block 3	0.00043			28,389	27,638	26,633	40,000	47,839	40,000	61,128	50,197	63,110	64,211	0.00
Block 4	0.00034			100,000	282,000	188,000	224,535	199,031	184,767	198,169	229,881	289,942	307,823	0.00
Block 5	0.00023			409,244	104,684	259,136	211,894	198,054	177,252	106,948	138,524	135,245	283,650	0.00
Block 6	0.00009			0	0	0	0	0	0	0	0	0	0	0.00
Firm Trans														
Block 1	0.00003			0	0	0	0	0	0	0	0	0	0	0.00
Firm Sales														
Block 1	0.00458			0	0	0	0	0	0	0	0	0	0	0.00

186.365 Beginning Balance				(172,225)	(140,829)	(112,646)	(87,523)	(68,832)	(57,233)	(50,294)	(44,598)	(39,485)	(33,901)	-25,846.15
186.365 Accum/Transfer														
186.365 Amortization				31,984	28,659	25,500	18,910	11,778	7,090	5,824	5,246	5,683	8,136	7,842.81
186.365 Interest @ 3.37%				(588)	(476)	(376)	(219)	(177)	(151)	(128)	(114)	(99)	(81)	-59.38
186.365 Ending Balance				(140,829)	(112,646)	(87,523)	(68,832)	(57,233)	(50,294)	(44,598)	(39,485)	(33,901)	(25,846)	-18,062.72
186.310 Beginning Balance														
186.310 Additions							3,907	5,068	6,233	18,377	18,427	31,094	31,178	31,262.37
186.310 Amortization							1,149	1,149	0	0	12,800	0	0	0.00
186.310 Interest @ 3.37%														
186.310 Ending Balance							12.59	15.85	17.50	49.77	66.97	84.21	84.44	84.87
186.234 Beginning Balance							5,068	6,233	6,250	18,427	31,094	31,178	31,262	31,347.04
186.234 Additions									0	87,271	87,508	124,651	175,822	208,901.46
186.234 Amortization											36,857	50,785	32,559	
186.234 Interest @ 3.37%							0	0	0	236	287	406	520	565.77
186.234 Ending Balance							0	0	0	87,508	124,651	175,822	208,901	565.77

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

(pulls from new
therms file)

State	Type	Class	RS Type	Rate Schedule	OLD					OLD PRORATED THERMS (no unbilled)		New Therms	Total (ties to rev by rates rpt)
					November				Total	NOVEMBER			
					CIS	PM Unbilled	C/M Unbilled	Net Unbilled		CIS	Net Unbilled		
OR	Sales	R	Firm	1	34,731.2	0	0	0	34,731.2	34,731.2	25,469.1	60,200.3	
OR	Sales	R	Firm	2	16,948,327.2	0	0	0	16,948,327.2	16,948,327.2	14,553,724.1	31,502,051.3	
OR	Sales	R	Firm	3	0	0	0	0	0	0	0	0	
OR	Sales	R	Firm	4	0	0	0	0	0	0	0	0	
OR	Sales	R	Firm	19	1,367.0	0	0	0	1,367.0	1,367.0	0	1,367.0	
OR	Sales	R	Firm	54	0	0	0	0	0	0	0	0	
OR	Sales	C	Firm	1	8,567.7	0	0	0	8,567.7	8,567.7	5,016.4	11,584.1	
OR	Sales	C	Firm	3	6,813,594.9	0	0	0	6,813,594.9	6,813,594.9	5,350,773.3	12,164,368.2	
OR	Sales	C	Firm	4	0	0	0	0	0	0	0	0	
OR	Sales	C	Firm	10	0	0	0	0	0	0	0	0	
OR	Sales	C	Firm	21	0	0	0	0	0	0	0	0	
OR	Sales	C	Firm	31 Block 1	1,307,914.3	(75.0)	4,000.0	3,925.0	1,311,839.3	1,307,914.3	975,007.5	2,282,921.8	
OR	Sales	C	Firm	31 Block 2	1,496,608.0	0	4,275.0	4,275.0	1,500,883.0	1,496,608.0	1,326,692.7	2,823,300.7	
OR	Sales	C	Firm	32 Block 1	10,000.0	0	10,000.0	10,000.0	20,000.0	10,000.0	410,828.0	420,828.0	
OR	Sales	C	Firm	32 Block 2	8,318.0	0	20,000.0	20,000.0	28,318.0	8,318.0	516,755.0	523,073.0	
OR	Sales	C	Firm	32 Block 3	0	0	810.0	810.0	810.0	0	95,962.0	95,962.0	
OR	Sales	C	Firm	32 Block 4	0	0	0	0	0	0	13,801.0	13,801.0	
OR	Sales	C	Firm	32 Block 5	0	0	0	0	0	0	0	0	
OR	Sales	C	Firm	32 Block 6	0	0	0	0	0	0	0	0	
OR	Sales	IND	Firm	3	282,125.2	0	887.0	887.0	283,012.2	282,125.2	181,230.7	463,355.9	
OR	Sales	IND	Firm	4	0	0	0	0	0	0	0	0	
OR	Sales	IND	Firm	6	0	0	0	0	0	0	0	0	
OR	Sales	IND	Firm	31 Block 1	276,959.7	0	0	0	276,959.7	276,959.7	178,282.0	455,241.7	
OR	Sales	IND	Firm	31 Block 2	644,212.9	0	0	0	644,212.9	644,212.9	452,723.1	1,096,936.0	
OR	Sales	IND	Firm	32 Block 1	0	0	10,000.0	10,000.0	20,000.0	0	334,056.0	334,056.0	
OR	Sales	IND	Firm	32 Block 2	0	0	20,000.0	20,000.0	40,000.0	0	474,043.0	474,043.0	
OR	Sales	IND	Firm	32 Block 3	0	0	18,209.0	18,209.0	36,418.0	0	140,361.0	140,361.0	
OR	Sales	IND	Firm	32 Block 4	0	0	0	0	0	0	41,708.0	41,708.0	
OR	Sales	IND	Firm	32 Block 5	0	0	0	0	0	0	0	0	
OR	Sales	IND	Firm	32 Block 6	0	0	0	0	0	0	0	0	
OR	Sales	C	Interruptibl	31 Block 1	1,695.0	(317.0)	1,982.0	1,665.0	3,360.0	1,695.0	25,151.0	28,846.0	
OR	Sales	C	Interruptibl	31 Block 2	182.0	0	0	0	182.0	182.0	106,480.0	106,662.0	
OR	Sales	IND	Interruptibl	31 Block 1	0	0	0	0	0	0	13,172.0	13,172.0	
OR	Sales	IND	Interruptibl	31 Block 2	0	0	0	0	0	0	11,009.0	11,009.0	
OR	Sales	INT	Interruptibl	32 Block 1	10,000.0	(7,445.0)	(7,445.0)	2,555.0	10,000.0	10,000.0	990,052.0	1,000,052.0	
OR	Sales	INT	Interruptibl	32 Block 2	5,528.0	0	0	0	5,528.0	5,528.0	1,370,640.0	1,376,166.0	
OR	Sales	INT	Interruptibl	32 Block 3	0	0	0	0	0	0	770,772.0	770,772.0	
OR	Sales	INT	Interruptibl	32 Block 4	0	0	0	0	0	0	1,116,879.0	1,116,879.0	
OR	Sales	INT	Interruptibl	32 Block 5	0	0	0	0	0	0	269,550.0	269,550.0	
OR	Sales	INT	Interruptibl	32 Block 6	0	0	0	0	0	0	0	0	
OR	Sales	INT	Interruptibl	23	0	0	0	0	0	0	0	0	
OR	Sales	INT	Interruptibl	55	0	0	0	0	0	0	0	0	
OR	Trans	C	Firm	3	0	0	0	0	0	0	12,000.0	12,000.0	
OR	Trans	C	Firm	31 Block 1	0	0	0	0	0	0	147,601.0	147,601.0	
OR	Trans	C	Firm	31 Block 2	0	0	0	0	0	0	0	0	
OR	Trans	C	Firm	32 Block 1	0	0	0	0	0	0	0	0	
OR	Trans	C	Firm	32 Block 2	0	0	0	0	0	0	0	0	
OR	Trans	C	Firm	32 Block 3	0	0	0	0	0	0	0	0	
OR	Trans	C	Firm	32 Block 4	0	0	0	0	0	0	0	0	
OR	Trans	C	Firm	32 Block 5	0	0	0	0	0	0	0	0	
OR	Trans	C	Firm	32 Block 6	0	0	0	0	0	0	0	0	
OR	Trans	IND	Firm	3	0	0	0	0	0	0	6,000.0	6,000.0	
OR	Trans	IND	Firm	31 Block 1	0	0	0	0	0	0	34,009.0	34,009.0	
OR	Trans	IND	Firm	31 Block 2	0	0	0	0	0	0	463,412.0	463,412.0	
OR	Trans	IND	Firm	32 Block 1	0	0	10,000.0	10,000.0	20,000.0	0	732,333.0	732,333.0	
OR	Trans	IND	Firm	32 Block 2	0	0	20,000.0	20,000.0	40,000.0	0	437,995.0	437,995.0	
OR	Trans	IND	Firm	32 Block 3	0	0	20,000.0	20,000.0	40,000.0	0	861,108.0	861,108.0	
OR	Trans	IND	Firm	32 Block 4	0	0	100,000.0	100,000.0	200,000.0	0	1,061,372.0	1,061,372.0	
OR	Trans	IND	Firm	32 Block 5	0	0	106,358.0	106,358.0	212,716.0	0	0	0	
OR	Trans	IND	Firm	32 Block 6	0	0	0	0	0	0	0	0	
OR	Trans	IND	Firm	3	0	0	0	0	0	0	6,000.0	6,000.0	
OR	Trans	IND	Firm	31 Block 1	0	0	0	0	0	0	34,009.0	34,009.0	
OR	Trans	IND	Firm	31 Block 2	0	0	0	0	0	0	463,412.0	463,412.0	
OR	Trans	IND	Firm	32 Block 1	0	0	10,000.0	10,000.0	20,000.0	0	732,333.0	732,333.0	
OR	Trans	IND	Firm	32 Block 2	0	0	20,000.0	20,000.0	40,000.0	0	437,995.0	437,995.0	
OR	Trans	IND	Firm	32 Block 3	0	0	20,000.0	20,000.0	40,000.0	0	861,108.0	861,108.0	
OR	Trans	IND	Firm	32 Block 4	0	0	100,000.0	100,000.0	200,000.0	0	1,061,372.0	1,061,372.0	
OR	Trans	IND	Firm	32 Block 5	0	0	106,358.0	106,358.0	212,716.0	0	0	0	
OR	Trans	IND	Firm	32 Block 6	0	0	0	0	0	0	0	0	
OR	Trans	IND	Firm	3	0	0	0	0	0	0	6,000.0	6,000.0	
OR	Trans	IND	Firm	31 Block 1	0	0	0	0	0	0	34,009.0	34,009.0	
OR	Trans	IND	Firm	31 Block 2	0	0	0	0	0	0	463,412.0	463,412.0	
OR	Trans	IND	Firm	32 Block 1	0	0	10,000.0	10,000.0	20,000.0	0	732,333.0	732,333.0	
OR	Trans	IND	Firm	32 Block 2	0	0	20,000.0	20,000.0	40,000.0	0	437,995.0	437,995.0	
OR	Trans	IND	Firm	32 Block 3	0	0	20,000.0	20,000.0	40,000.0	0	861,108.0	861,108.0	
OR	Trans	IND	Firm	32 Block 4	0	0	100,000.0	100,000.0	200,000.0	0	1,061,372.0	1,061,372.0	
OR	Trans	IND	Firm	32 Block 5	0	0	106,358.0	106,358.0	212,716.0	0	0	0	
OR	Trans	IND	Firm	32 Block 6	0	0	0	0	0	0	0	0	
OR	Trans	IND	Firm	3	0	0	0	0	0	0	6,000.0	6,000.0	
OR	Trans	IND	Firm	31 Block 1	0	0	0	0	0	0	34,009.0	34,009.0	
OR	Trans	IND	Firm	31 Block 2	0	0	0	0	0	0	463,412.0	463,412.0	
OR	Trans	IND	Firm	32 Block 1	0	0	10,000.0	10,000.0	20,000.0	0	732,333.0	732,333.0	
OR	Trans	IND	Firm	32 Block 2	0	0	20,000.0	20,000.0	40,000.0	0	437,995.0	437,995.0	
OR	Trans	IND	Firm	32 Block 3	0	0	20,000.0	20,000.0	40,000.0	0	861,108.0	861,108.0	
OR	Trans	IND	Firm	32 Block 4	0	0	100,000.0	100,000.0	200,000.0	0	1,061,372.0	1,061,372.0	
OR	Trans	IND	Firm	32 Block 5	0	0	106,358.0	106,358.0	212,716.0	0	0	0	
OR	Trans	IND	Firm	32 Block 6	0	0	0	0	0	0	0	0	
OR	Trans	IND	Firm	3	0	0	0	0	0	0	6,000.0	6,000.0	
OR	Trans	IND	Firm	31 Block 1	0	0	0	0	0	0	34,009.0	34,009.0	
OR	Trans	IND	Firm	31 Block 2	0	0	0	0	0	0	463,412.0	463,412.0	
OR	Trans	IND	Firm	32 Block 1	0	0	10,000.0	10,000.0	20,000.0	0	732,333.0	732,333.0	
OR	Trans	IND	Firm	32 Block 2	0	0	20,000.0	20,000.0	40,000.0	0	437,995.0	437,995.0	
OR	Trans	IND	Firm	32 Block 3	0	0	20,000.0	20,000.0	40,000.0	0	861,108.0	861,108.0	
OR	Trans	IND	Firm	32 Block 4	0	0	100,000.0	100,000.0	200,000.0	0	1,061,372.0	1,061,372.0	
OR	Trans	IND	Firm	32 Block 5	0	0	106,358.0	106,358.0	212,716.0	0	0	0	
OR	Trans	IND	Firm	32 Block 6	0	0	0	0	0	0	0	0	
OR	Trans	IND	Firm	3	0	0	0	0	0	0	6,000.0	6,000.0	
OR	Trans	IND	Firm	31 Block 1	0	0	0	0	0	0	34,009.		

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1,187,249

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59440

State	Revenue C	Rate Schedule		Old Therms	New Therms	Total Therms
Total				36,745,085.21	51,441,976.10	88,187,061.31
Total				36,745,085.21	51,441,976.10	88,187,061.31
OR	COM G	01C	1	6,567.70	5,016.40	11,584.10
OR	COM G	01C	Rate Total	6,567.70	5,016.40	11,584.10
OR	COM G	03C	1	6,587,606.40	5,216,346.90	11,803,953.30
OR	COM G	03C	Rate Total	6,587,606.40	5,216,346.90	11,803,953.30
OR	COM G	03R	1	225,988.50	134,426.40	360,414.90
OR	COM G	03R	Rate Total	225,988.50	134,426.40	360,414.90
OR	COM G	31CSF	1	1,307,914.30	975,007.50	2,282,921.80
OR	COM G	31CSF	2	1,496,608.00	1,326,692.70	2,823,300.70
OR	COM G	31CSF	Rate Total	2,804,522.30	2,301,700.20	5,106,222.50
OR	COM G	32CSF	1	10,000.00	410,828.00	420,828.00
OR	COM G	32CSF	2	6,318.00	516,755.00	523,073.00
OR	COM G	32CSF	3	0	95,962.00	95,962.00
OR	COM G	32CSF	4	0	13,801.00	13,801.00
OR	COM G	32CSF	Rate Total	16,318.00	1,037,346.00	1,053,664.00
OR	COM T	31CTF	1	0	12,000.00	12,000.00
OR	COM T	31CTF	2	0	147,601.00	147,601.00
OR	COM T	31CTF	Rate Total	0	159,601.00	159,601.00
OR	COM T	32CTF	1	0	28,949.00	28,949.00
OR	COM T	32CTF	2	0	22,283.00	22,283.00
OR	COM T	32CTF	Rate Total	0	51,232.00	51,232.00
OR	FRM G	03I	1	282,125.20	181,230.70	463,355.90
OR	FRM G	03I	Rate Total	282,125.20	181,230.70	463,355.90
OR	FRM G	31ISF	1	276,959.70	178,282.00	455,241.70
OR	FRM G	31ISF	2	644,212.90	452,723.10	1,096,936.00
OR	FRM G	31ISF	Rate Total	921,172.60	631,005.10	1,552,177.70
OR	FRM G	32ISF	1	0	334,056.00	334,056.00
OR	FRM G	32ISF	2	0	474,043.00	474,043.00
OR	FRM G	32ISF	3	0	140,361.00	140,361.00
OR	FRM G	32ISF	4	0	41,708.00	41,708.00
OR	FRM G	32ISF	Rate Total	0	990,168.00	990,168.00
OR	FRM T	31ITF	1	0	6,000.00	6,000.00
OR	FRM T	31ITF	2	0	34,009.00	34,009.00
OR	FRM T	31ITF	Rate Total	0	40,009.00	40,009.00
OR	FRM T	32ITF	1	0	464,463.00	464,463.00
OR	FRM T	32ITF	2	0	710,050.00	710,050.00
OR	FRM T	32ITF	3	0	437,995.00	437,995.00
OR	FRM T	32ITF	4	0	861,106.00	861,106.00
OR	FRM T	32ITF	5	0	1,061,372.00	1,061,372.00
OR	FRM T	32ITF	Rate Total	0	3,534,986.00	3,534,986.00
OR	FRM T	61IT	1	320,832.00	0	320,832.00
OR	FRM T	61IT	Rate Total	320,832.00	0	320,832.00
OR	FRM T	63IT	1	679,105.00	0	679,105.00
OR	FRM T	63IT	Rate Total	679,105.00	0	679,105.00
OR	FRM T	65IT	1	205,150.00	0	205,150.00
OR	FRM T	65IT	Rate Total	205,150.00	0	205,150.00
OR	FRM T	69IT	1	173,041.00	0	173,041.00
OR	FRM T	69IT	Rate Total	173,041.00	0	173,041.00
OR	FRM T	70IT	1	2,872,345.00	0	2,872,345.00
OR	FRM T	70IT	Rate Total	2,872,345.00	0	2,872,345.00

FILE
REVENUE
STATE

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State	Revenue C	Rate Schedule		Old Therms	New Therms	Total Therms
OR	FRM T	72ITF	1	0	10,000.00	10,000.00
OR	FRM T	72ITF	2	0	20,000.00	20,000.00
OR	FRM T	72ITF	3	0	20,000.00	20,000.00
OR	FRM T	72ITF	4	0	100,000.00	100,000.00
OR	FRM T	72ITF	5	0	242,400.00	242,400.00
OR	FRM T	72ITF	Rate Total	0	392,400.00	392,400.00
OR	INT G	31CSI	1	D 1,695.00<	25,151.00	26,846.00
OR	INT G	31CSI	2	L 182<	106,480.00	106,662.00
OR	INT G	31CSI	Rate Total	1,877.00	131,631.00	133,508.00
OR	INT G	31ISI	1	0	13,172.00	13,172.00
OR	INT G	31ISI	2	0	11,009.00	11,009.00
OR	INT G	31ISI	Rate Total	0	24,181.00	24,181.00
OR	INT G	32CSI	1	D 10,000.00<	431,146.00	441,146.00
OR	INT G	32CSI	2	L 5,526.00<	675,111.00	680,637.00
OR	INT G	32CSI	3	0	383,033.00	383,033.00
OR	INT G	32CSI	4	0	518,183.00	518,183.00
OR	INT G	32CSI	5	0	43,356.00	43,356.00
OR	INT G	32CSI	Rate Total	15,526.00	2,050,829.00	2,066,355.00
OR	INT G	32ISI	1	0	558,906.00	558,906.00
OR	INT G	32ISI	2	0	695,529.00	695,529.00
OR	INT G	32ISI	3	0	387,739.00	387,739.00
OR	INT G	32ISI	4	0	598,696.00	598,696.00
OR	INT G	32ISI	5	0	226,194.00	226,194.00
OR	INT G	32ISI	Rate Total	0	2,467,064.00	2,467,064.00
OR	INT T	32CTI	1	0	61,051.00	61,051.00
OR	INT T	32CTI	2	0	110,997.00	110,997.00
OR	INT T	32CTI	3	0	80,000.00	80,000.00
OR	INT T	32CTI	4	0	234,750.00	234,750.00
OR	INT T	32CTI	5	0	43,210.00	43,210.00
OR	INT T	32CTI	Rate Total	0	530,008.00	530,008.00
OR	INT T	32ITI	1	D 11,746.00<	643,244.00	654,990.00
OR	INT T	32ITI	2	0	1,032,183.00	1,032,183.00
OR	INT T	32ITI	3	0	666,769.00	666,769.00
OR	INT T	32ITI	4	0	1,756,693.00	1,756,693.00
OR	INT T	32ITI	5	0	3,310,168.00	3,310,168.00
OR	INT T	32ITI	6	0	4,390,558.00	4,390,558.00
OR	INT T	32ITI	Rate Total	11,746.00	11,799,615.00	11,811,361.00
OR	INT T	67IT	1	D 1,375,115.00<	0	1,375,115.00
OR	INT T	67IT	Rate Total	1,375,115.00	0	1,375,115.00
OR	INT T	72ITI	5	0	357,600.00	357,600.00
OR	INT T	72ITI	6	0	829,649.00	829,649.00
OR	INT T	72ITI	Rate Total	0	1,187,249.00	1,187,249.00
OR	RES G	01R	1	D 34,731.20<	25,469.10	60,200.30
OR	RES G	01R	Rate Total	34,731.20	25,469.10	60,200.30
OR	RES G	02R	1	D 16,948,327.20<	14,553,724.10	31,502,051.30
OR	RES G	02R	Rate Total	16,948,327.20	14,553,724.10	31,502,051.30
OR	RES G	19R		D 1,367.01<	0	1,367.01
OR	RES G	19R	Rate Total	1,367.01	0	1,367.01
OR	State Total			33,483,463.11	47,445,237.90	80,928,701.01
OR	State Total			33,483,463.11	47,445,237.90	80,928,701.01
WA	COM G	C01	1	D 1,222.70<	2,402.60	3,625.30

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State	Revenue C	Rate Schedule		Old Therms	New Therms	Total Therms
WA	COM G	C01	Rate Total	1,222.70	2,402.60	3,625.30
WA	COM G	C03	1	710,576.60	480,832.50	1,191,409.10
WA	COM G	C03	Rate Total	710,576.60	480,832.50	1,191,409.10
WA	COM G	C41SF	1	77,534.30	49,284.30	126,818.60
WA	COM G	C41SF	2	54,131.80	66,379.40	120,511.20
WA	COM G	C41SF	Rate Total	131,666.10	115,663.70	247,329.80
WA	COM G	C42SF	1	0	77,489.00	77,489.00
WA	COM G	C42SF	2	0	35,122.00	35,122.00
WA	COM G	C42SF	Rate Total	0	112,611.00	112,611.00
WA	COM G	R03	1	7,203.50	2,754.00	9,957.50
WA	COM G	R03	Rate Total	7,203.50	2,754.00	9,957.50
WA	COM T	C42TF	1	0	10,000.00	10,000.00
WA	COM T	C42TF	2	0	566	566
WA	COM T	C42TF	Rate Total	0	10,566.00	10,566.00
WA	FRM G	I03	1	40,254.00	16,974.10	57,228.10
WA	FRM G	I03	Rate Total	40,254.00	16,974.10	57,228.10
WA	FRM G	I41SF	1	9,252.20	1,236.50	10,488.70
WA	FRM G	I41SF	2	4,664.10	564.9	5,229.00
WA	FRM G	I41SF	Rate Total	13,916.30	1,801.40	15,717.70
WA	FRM G	I42SF	1	0	103,542.00	103,542.00
WA	FRM G	I42SF	2	0	50,187.00	50,187.00
WA	FRM G	I42SF	Rate Total	0	153,729.00	153,729.00
WA	FRM T	I42TF	1	0	44,452.00	44,452.00
WA	FRM T	I42TF	2	0	50,584.00	50,584.00
WA	FRM T	I42TF	3	0	40,000.00	40,000.00
WA	FRM T	I42TF	4	0	110,000.00	110,000.00
WA	FRM T	I42TF	5	0	77,312.00	77,312.00
WA	FRM T	I42TF	Rate Total	0	322,348.00	322,348.00
WA	FRM T	I61T	1	200,000.00	0	200,000.00
WA	FRM T	I61T	2	144,799.00	0	144,799.00
WA	FRM T	I61T	Rate Total	344,799.00	0	344,799.00
WA	INT G	C42SI	1	0	35,576.00	35,576.00
WA	INT G	C42SI	2	0	60,000.00	60,000.00
WA	INT G	C42SI	3	0	42,220.00	42,220.00
WA	INT G	C42SI	4	0	43,499.00	43,499.00
WA	INT G	C42SI	Rate Total	0	181,295.00	181,295.00
WA	INT G	I42SI	1	0	71,783.00	71,783.00
WA	INT G	I42SI	2	0	101,222.00	101,222.00
WA	INT G	I42SI	3	0	56,342.00	56,342.00
WA	INT G	I42SI	4	0	59,461.00	59,461.00
WA	INT G	I42SI	Rate Total	0	288,808.00	288,808.00
WA	INT T	I42TI	1	0	38,622.00	38,622.00
WA	INT T	I42TI	2	0	84,451.00	84,451.00
WA	INT T	I42TI	3	0	47,950.00	47,950.00
WA	INT T	I42TI	4	0	210,881.00	210,881.00
WA	INT T	I42TI	5	0	195,383.00	195,383.00
WA	INT T	I42TI	Rate Total	0	577,287.00	577,287.00
WA	RES G	R01	1	4,931.30	3,398.50	8,329.80
WA	RES G	R01	Rate Total	4,931.30	3,398.50	8,329.80
WA	RES G	R02	1	2,000,628.20	1,719,749.20	3,720,377.40
WA	RES G	R02	Rate Total	2,000,628.20	1,719,749.20	3,720,377.40

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NORTHWEST NATURAL GAS COMPANY

Nov-30-09
Date ~~31-09-09~~

Journal Entry Voucher No. JV 29

**NEW
RATES**

AMORT RATE ITEMS

Scanned

Document Number 100406602

Prepared:

BUSBY 12/4/09

Approved


12/4

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	11302009 (MMDDYYYY)	11302009 (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)
1	402000	81199	495-06374	S	25,512.16	-	AMORT 186306		
2	186306			H	-	25,512.16 <i>C2</i>	C/M AMORT		
3	411000	83010	419-06205	H	-	1,040.79	C/M INTEREST		
4	186306			S	1,040.79 <i>F11</i>	-	C/M INTEREST 186306		
5	402000	81199	495-06064	S	19,156.42	-	AMORT 186271		
6	186271			H	-	19,156.42 <i>C2</i>	C/M AMORT		
7	411000	83010	419-06205	S	16.76	-	C/M INTEREST		
8	186271			H	-	16.76 <i>F10</i>	C/M INT 186271		
9	402000	81199	495-06064	S	459,390.38	-	AMORT 186277		
10	186277			H	-	459,390.38 <i>C2</i>	C/M AMORT		
11	411000	83010	419-06205	S	392.40	-	C/M INTEREST		
12	186277			H	-	392.40 <i>F9</i>	C/M INT 186277		
13	402000	81199	495-06233	S	3,207.42	-	AMORT 186286		
14	186286			H	-	3,207.42 <i>C2</i>	C/M AMORT		
15	411000	83010	419-06205	H	-	133.36	C/M INTEREST		
16	186286			S	133.36 <i>F12</i>	-	C/M INT 186286		
17	402000	81199	495-06233	S	669.01	-	AMORT 186288		
18	186288			H	-	669.01 <i>C2</i>	C/M AMORT		
19	411000	83010	419-06205	H	-	14.52	C/M INT 186288		
20	186288			S	14.52 <i>F13</i>	-	C/M INTEREST		
21	191401			S	1,399,170.11 <i>C2</i>	-	C/M AMORT		
22	541000	84020	805-02650	H	-	1,399,170.11	AMORT 191401		
23	191401			H	-	56,844.57 <i>F7</i>	C/M INT 191401		
24	411000	83010	419-06205	S	56,844.57	-	C/M INTEREST		
25	540700	84020	805-02650	H	-	167,367.08	AMORT 191411		
26	191411			S	167,367.08 <i>C2</i>	-	C/M AMORT		

27	411000	83010	419-06205	S	6,117.60	-	C/M INTEREST
28	191411			H	-	6,117.60 ^{FB}	C/M INTEREST 191411
29	402000	82299	495-06080	H	3,563.29	-	C/M AMORT 186316
30	186316			H	-	3,563.29 ^b	C/M AMORT
31	411000	83010	419-06210	S	-	158.75	C/M INTEREST 186316
32	186316			H	158.75 ^F	-	C/M INTEREST
33	402000	81199	495-06374	H	-	10,810.09	C/M AMORT 186370
34	186370			S	10,810.09 ⁰²	-	C/M AMORT
35	411000	83010	419-06205	S	416.87	-	C/M INTEREST
36	186370			H	-	416.87 ^{F14}	C/M INT 186370
37	191421			S	164,696.55 ^b	-	C/M AMORT 191421
38	541000	84020	805-02655	H	-	164,696.55	C/M AMORT
39	411000	83010	419-06210	S	11,719.90	-	C/M INTEREST
40	191421			H	-	11,719.90 ^{F1}	C/M INT 191421
41	191431			S	49,042.39 ^b	-	C/M AMORT
42	540700	84020	805-02655	H	-	49,042.39	C/M AMORT 191431
43	411000	83010	419-06210	S	382.15	-	C/M INT 191431
44	191431			H	-	382.15 ^{F2}	C/M INTEREST
45	186365			S	1.23 ^{F3}	-	C/M INTEREST 186365
46	411000	83010	419-06210	H	-	1.23	C/M INTEREST 186365
47	186365			S	911.93 ^b	-	C/M AMORT 186365
48	402000	82299	495-06516	H	-	911.93	C/M AMORT 186365
49	186310			S	84.67 ^{F5}	-	INT - WA ENERGY EFF
50	411000	83010	419-06210	H	-	84.67	INT - WA ENERGY EFF
51	186312			S	1,106.63 ^{F6}	-	INT - WA ENERGY R&C
52	411000	83010	419-06210	H	-	1,106.63	INT - WA ENERGY R&C
53	186232			H	-	-	C/M INTEREST 186232
54	411000	83010	419-06205	H	-	-	C/M INTEREST 186232
55	186235			S	556.15 ^{F4}	-	C/M INTEREST 186235
56	411000	83010	419-06210	H	-	556.15	C/M INTEREST 186235
57	186235			H	-	7,109.81 ^b	C/M AMORT 186235
58	402000	82299	495-06517	S	7,109.81	-	C/M AMORT 186235
59	402000	81199	495-06540	H	-	-	SB408 PAYMENT 9/09
60	186400			H	-	-	SB408 PAYMENT 9/09
61	411000	83010	419-06205	H	-	-	SB408 INT 9/09
62	186400			H	-	-	SB408 INT 9/09
63	186301			H	-	-	OR STOR CREDIT 9/09
64	402000	81199	495-02225	H	-	-	OR STOR CREDIT 9/09
65	411000	83010	419-06205	H	-	-	OR STOR CREDIT INT 9/09
66	186301			H	-	-	OR STOR CREDIT INT 9/09

} boxed in old file

Total 2,389,592.99 2,389,592.99

Prepared by [Signature]
Date 12/4/09

Approved by _____
Date _____

100406602

NW Natural
Rates & Regulatory Affairs
Oregon 2009-10 PGA
Summary of Temporary Increment by Rate Schedule
 Rates Effective November 1, 2009

CURRENT AMORTIZATION RATES												
Schedule	Block	WACOG Deferral In Rates	Demand Deferral FIRM In Rates	Demand Deferral INTERR In Rates	Residential Decoupling In Rates	Commercial Decoupling In Rates	Smart Energy In Rates	Intervenor Funding - CUB In Rates	Pension Expense Credit	Intervenor Funding - NWIGU	service type	
1R		0.04460	0.00636	0.00000	(0.03151)	0.00000	(0.00109)	(0.00022)	0.00071	0.00000	Firm	Firm Sales
1C		0.04460	0.00636	0.00000	0.00000	(0.00241)	(0.00109)	0.00000	0.00048	0.00000	Firm	Firm Sales
2R		0.04460	0.00636	0.00000	(0.03151)	0.00000	(0.00109)	(0.00022)	0.00048	0.00000	Firm	Firm Sales
3C Firm Sales		0.04460	0.00636	0.00000	0.00000	(0.00241)	(0.00109)	0.00000	0.00034	0.00000	Firm	Firm Sales
Intentionally blank												
3I Firm Sales		0.04460	0.00636	0.00000	0.00000	0.00000	0.00000	0.00000	0.00029	(0.00003)	Firm	Firm Sales
Intentionally blank												
19		0.85	0.13	0.00	0.00	0.00	(0.02)	0.00	0.00	0.00	Firm	Firm Sales
19	add'l mths	0.85	0.13	0.00	0.00	0.00	(0.02)	0.00	0.00	0.00	Firm	Firm Sales
31C Firm Sales	Block 1	0.04460	0.00636	0.00000	0.00000	(0.00241)	(0.00109)	0.00000	0.00024	0.00000	Firm	Firm Sales
	Block 2	0.04460	0.00636	0.00000	0.00000	(0.00241)	(0.00109)	0.00000	0.00022	0.00000	Firm	Firm Sales
31C Firm Trans	Block 1	0.00000	0.00000	0.00000	0.00000	(0.00241)	0.00000	0.00000	0.00020	0.00000	Firm	Firm Trans
	Block 2	0.00000	0.00000	0.00000	0.00000	(0.00241)	0.00000	0.00000	0.00018	0.00000	Firm	Firm Trans
31C Interr Sales	Block 1	0.04460	0.00000	0.00076	0.00000	(0.00241)	(0.00109)	0.00000	0.00023	0.00000	Int	Int Sales
	Block 2	0.04460	0.00000	0.00076	0.00000	(0.00241)	(0.00109)	0.00000	0.00021	0.00000	Int	Int Sales
31I Firm Sales	Block 1	0.04460	0.00636	0.00000	0.00000	0.00000	0.00000	0.00000	0.00023	(0.00003)	Firm	Firm Sales
	Block 2	0.04460	0.00636	0.00000	0.00000	0.00000	0.00000	0.00000	0.00020	(0.00003)	Firm	Firm Sales
31I Firm Trans	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00019	(0.00003)	Firm	Firm Trans
	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00017	(0.00003)	Firm	Firm Trans
31I Interr Sales	Block 1	0.04460	0.00000	0.00076	0.00000	0.00000	0.00000	0.00000	0.00040	(0.00003)	Int	Int Sales
	Block 2	0.04460	0.00000	0.00076	0.00000	0.00000	0.00000	0.00000	0.00036	(0.00003)	Int	Int Sales
32C Firm Sales	Block 1	0.04460	0.00636	0.00000	0.00000	0.00000	(0.00109)	0.00000	0.00013	0.00000	Firm	Firm Sales
	Block 2	0.04460	0.00636	0.00000	0.00000	0.00000	(0.00109)	0.00000	0.00011	0.00000	Firm	Firm Sales
	Block 3	0.04460	0.00636	0.00000	0.00000	0.00000	(0.00109)	0.00000	0.00008	0.00000	Firm	Firm Sales
	Block 4	0.04460	0.00636	0.00000	0.00000	0.00000	(0.00109)	0.00000	0.00004	0.00000	Firm	Firm Sales
	Block 5	0.04460	0.00636	0.00000	0.00000	0.00000	(0.00109)	0.00000	0.00003	0.00000	Firm	Firm Sales
	Block 6	0.04460	0.00636	0.00000	0.00000	0.00000	(0.00109)	0.00000	0.00001	0.00000	Firm	Firm Sales
32I Firm Sales	Block 1	0.04460	0.00636	0.00000	0.00000	0.00000	0.00000	0.00000	0.00014	(0.00003)	Firm	Firm Sales
	Block 2	0.04460	0.00636	0.00000	0.00000	0.00000	0.00000	0.00000	0.00012	(0.00003)	Firm	Firm Sales
	Block 3	0.04460	0.00636	0.00000	0.00000	0.00000	0.00000	0.00000	0.00008	(0.00003)	Firm	Firm Sales
	Block 4	0.04460	0.00636	0.00000	0.00000	0.00000	0.00000	0.00000	0.00005	(0.00003)	Firm	Firm Sales
	Block 5	0.04460	0.00636	0.00000	0.00000	0.00000	0.00000	0.00000	0.00003	(0.00003)	Firm	Firm Sales
	Block 6	0.04460	0.00636	0.00000	0.00000	0.00000	0.00000	0.00000	0.00001	(0.00003)	Firm	Firm Sales
32 Firm Trans	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00010	(0.00003)	Firm	Firm Trans
(32CTF + 32ITP)	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00009	(0.00003)	Firm	Firm Trans
	Block 3	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00006	(0.00003)	Firm	Firm Trans
	Block 4	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00004	(0.00003)	Firm	Firm Trans
	Block 5	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00002	(0.00003)	Firm	Firm Trans
	Block 6	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00001	(0.00003)	Firm	Firm Trans
32 Interr Sales	Block 1	0.04460	0.00000	0.00076	0.00000	0.00000	0.00000	0.00000	0.00012	(0.00003)	Int	Int Sales
(32CSI + 32ISI)	Block 2	0.04460	0.00000	0.00076	0.00000	0.00000	0.00000	0.00000	0.00010	(0.00003)	Int	Int Sales
	Block 3	0.04460	0.00000	0.00076	0.00000	0.00000	0.00000	0.00000	0.00007	(0.00003)	Int	Int Sales
	Block 4	0.04460	0.00000	0.00076	0.00000	0.00000	0.00000	0.00000	0.00004	(0.00003)	Int	Int Sales
	Block 5	0.04460	0.00000	0.00076	0.00000	0.00000	0.00000	0.00000	0.00002	(0.00003)	Int	Int Sales
	Block 6	0.04460	0.00000	0.00076	0.00000	0.00000	0.00000	0.00000	0.00001	(0.00003)	Int	Int Sales
32 Interr Trans	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00010	(0.00003)	Int	Int Trans
(32 CITI + 32ITI)	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00009	(0.00003)	Int	Int Trans
	Block 3	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00006	(0.00003)	Int	Int Trans
	Block 4	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00004	(0.00003)	Int	Int Trans
	Block 5	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00002	(0.00003)	Int	Int Trans
	Block 6	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00001	(0.00003)	Int	Int Trans
Intentionally blank												
Special Contracts		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00001	0.00000		

NW Natural
Rates & Regulatory Affairs
Oregon 2009-10 PGA
Summary of Temporary Incremen
Rates Effective November 1, 2009

Schedule		Block	Volumes			
			CIS	Prior Month Unbilled	Current Month Unbilled	Total
1R			25,469.1	0	0	25469.10000
1C			5,016.4	0	0	5016.40
2R			14,553,724.1	0	0	14553724.10
3C Firm Sales			5,350,773.3	0	0	5350773.30
Intentionally blank						0.00
3I Firm Sales			181,230.7	0	0	181230.70
Intentionally blank						0.00
19						0.00
19		add'l mths				0.00
31C Firm Sales		Block 1	975,007.5	0	0	975007.50
		Block 2	1,326,692.7	0	0	1326692.70
31C Firm Trans		Block 1	12,000.0	0	0	12000.00
		Block 2	147,601.0	0	0	147601.00
31C Interr Sales		Block 1	25,151.0	0	0	25151.00
		Block 2	106,480.0	0	0	106480.00
31I Firm Sales		Block 1	178,282.0	0	0	178282.00
		Block 2	452,723.1	0	0	452723.10
31I Firm Trans		Block 1	6,000.0	0	0	6000.00
		Block 2	34,009.0	0	0	34009.00
31I Interr Sales		Block 1	13,172.0	0	0	13172.00
		Block 2	11,009.0	0	0	11009.00
32C Firm Sales		Block 1	410,828.0	0	0	410828.00
		Block 2	516,755.0	0	0	516755.00
		Block 3	95,962.0	0	0	95962.00
		Block 4	13,801.0	0	0	13801.00
		Block 5		0	0	0.00
		Block 6		0	0	0.00
32I Firm Sales		Block 1	334,056.0	0	0	334056.00
		Block 2	474,043.0	0	0	474043.00
		Block 3	140,361.0	0	0	140361.00
		Block 4	41,708.0	0	0	41708.00
		Block 5		0	0	0.00
		Block 6		0	0	0.00
32 Firm Trans		Block 1	493,412.0	0	0	493412.00
(32CTF + 32ITF)		Block 2	732,333.0	0	0	732333.00
		Block 3	437,995.0	0	0	437995.00
		Block 4	861,106.0	0	0	861106.00
		Block 5	1,061,372.0	0	0	1061372.00
		Block 6		0	0	0.00
32 Interr Sales		Block 1	990,052.0	0	0	990052.00
(32CSI + 32ISI)		Block 2	1,370,640.0	0	0	1370640.00
		Block 3	770,772.0	0	0	770772.00
		Block 4	1,116,879.0	0	0	1116879.00
		Block 5	269,550.0	0	0	269550.00
		Block 6		0	0	0.00
32 Interr Trans		Block 1	704,295.0	0	0	704295.00
(32CTI + 32ITI)		Block 2	1,143,180.0	0	0	1143180.00
		Block 3	746,769.0	0	0	746769.00
		Block 4	1,991,443.0	0	0	1991443.00
		Block 5	3,353,378.0	0	0	3353378.00
		Block 6	4,390,558.0	0	0	4390558.00
Intentionally blank						0.00
Special Contracts			sp crits			0.00
			total per above	1,579,649.00	0.0	1579649.00
			total per CIS rpt	47,445,237.9	0.0	47,445,237.90
			difference	45,865,588.9	0.0	45,865,588.90
			??	31,329,786.9	0.0	31,329,786.90

NW Natural
Rates & Regulatory Affairs
Oregon 2009-10 PGA
Summary of Temporary Increment
Rates Effective November 1, 2009

		191401	191411	191411	186277	186271	186306	186286	186288	186370	
		AMORTIZATION:									
Schedule	Block	WACOG Deferral	Demand Deferral FIRM	Demand Deferral INTERR	Residential Decoupling	Commercial Decoupling	Smart Energy	Intervenor Funding - CUB	Intentionally blank	Intervenor Funding - NWIGU	OR Pension Difference
1R		1,135.92	161.98	0.00	(802.53)	0.00	(27.76)	(5.60)		0.00	18.08
1C		223.73	31.90	0.00	0.00	(12.09)	(5.47)	0.00		0.00	2.41
2R		649,096.09	92,561.69	0.00	(458,587.85)	0.00	(15,863.56)	(3,201.82)		0.00	6,985.79
3C Firm Sales		238,644.49	34,030.92	0.00	0.00	(12,895.36)	(5,832.34)	0.00		0.00	1,819.26
Intentionally blank		0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00
3I Firm Sales		8,082.89	1,152.63	0.00	0.00	0.00	0.00	0.00		(5.44)	52.56
Intentionally blank		0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00
19		0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00
19	add'l mths	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00
31C Firm Sales	Block 1	43,485.33	6,201.05	0.00	0.00	(2,349.77)	(1,062.76)	0.00		0.00	234.00
	Block 2	59,170.49	8,437.77	0.00	0.00	(3,197.33)	(1,446.10)	0.00		0.00	291.87
31C Firm Trans	Block 1	0.00	0.00	0.00	0.00	(28.92)	0.00	0.00		0.00	2.40
	Block 2	0.00	0.00	0.00	0.00	(355.72)	0.00	0.00		0.00	26.57
31C Interr Sales	Block 1	1,121.73	0.00	19.11	0.00	(60.61)	(27.41)	0.00		0.00	5.78
	Block 2	4,749.01	0.00	80.92	0.00	(256.62)	(116.06)	0.00		0.00	22.36
31I Firm Sales	Block 1	7,951.38	1,133.87	0.00	0.00	0.00	0.00	0.00		(5.35)	41.00
	Block 2	20,191.45	2,879.32	0.00	0.00	0.00	0.00	0.00		(13.58)	90.54
31I Firm Trans	Block 1	0.00	0.00	0.00	0.00	0.00	0.00	0.00		(0.18)	1.14
	Block 2	0.00	0.00	0.00	0.00	0.00	0.00	0.00		(1.02)	5.78
31I Interr Sales	Block 1	587.47	0.00	10.01	0.00	0.00	0.00	0.00		(0.40)	5.27
	Block 2	491.00	0.00	8.37	0.00	0.00	0.00	0.00		(0.33)	3.96
32C Firm Sales	Block 1	18,322.93	2,612.87	0.00	0.00	0.00	(447.80)	0.00		0.00	53.41
	Block 2	23,047.27	3,286.56	0.00	0.00	0.00	(563.26)	0.00		0.00	56.84
	Block 3	4,279.91	610.32	0.00	0.00	0.00	(104.60)	0.00		0.00	7.68
	Block 4	615.52	87.77	0.00	0.00	0.00	(15.04)	0.00		0.00	0.55
	Block 5	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00
	Block 6	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00
32I Firm Sales	Block 1	14,898.90	2,124.60	0.00	0.00	0.00	0.00	0.00		(10.02)	46.77
	Block 2	21,142.32	3,014.91	0.00	0.00	0.00	0.00	0.00		(14.22)	56.89
	Block 3	6,260.10	892.70	0.00	0.00	0.00	0.00	0.00		(4.21)	11.23
	Block 4	1,860.18	265.26	0.00	0.00	0.00	0.00	0.00		(1.25)	2.09
	Block 5	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00
	Block 6	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00
32 Firm Trans	Block 1	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00
	Block 2	0.00	0.00	0.00	0.00	0.00	0.00	0.00		(14.80)	49.34
	Block 3	0.00	0.00	0.00	0.00	0.00	0.00	0.00		(21.97)	65.91
	Block 4	0.00	0.00	0.00	0.00	0.00	0.00	0.00		(13.14)	26.28
	Block 5	0.00	0.00	0.00	0.00	0.00	0.00	0.00		(25.83)	34.44
	Block 6	0.00	0.00	0.00	0.00	0.00	0.00	0.00		(31.84)	21.23
32 Interr Sales	Block 1	44,156.32	0.00	752.44	0.00	0.00	0.00	0.00		0.00	0.00
	Block 2	61,130.54	0.00	1,041.69	0.00	0.00	0.00	0.00		(29.70)	118.81
	Block 3	34,376.43	0.00	585.79	0.00	0.00	0.00	0.00		(41.12)	137.06
	Block 4	49,812.80	0.00	848.83	0.00	0.00	0.00	0.00		(23.12)	53.95
	Block 5	12,021.93	0.00	204.86	0.00	0.00	0.00	0.00		(33.51)	44.68
	Block 6	0.00	0.00	0.00	0.00	0.00	0.00	0.00		(8.09)	5.39
32 Interr Trans	Block 1	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00
	Block 2	0.00	0.00	0.00	0.00	0.00	0.00	0.00		(21.13)	70.43
	Block 3	0.00	0.00	0.00	0.00	0.00	0.00	0.00		(34.30)	102.89
	Block 4	0.00	0.00	0.00	0.00	0.00	0.00	0.00		(22.40)	44.81
	Block 5	0.00	0.00	0.00	0.00	0.00	0.00	0.00		(59.74)	79.66
	Block 6	0.00	0.00	0.00	0.00	0.00	0.00	0.00		(100.60)	67.07
Intentionally blank		0.00	0.00	0.00	0.00	0.00	0.00	0.00		(131.72)	43.91
Special Contracts		1,326,856.13	159,486.12	3,552.02	(459,390.38)	(19,156.42)	(25,512.16)	(3,207.42)	0.00	(669.01)	10,810.09

(239,576.00) 429,999.00
 (1,566,432.13) 266,960.86

rate adj amount
 Switchers

Commodity (7,338.46)
 Commodity (878.31)
 Commodity (41.38)
 Commodity (15,980.28)
 Commodity (16,713.04)
 Commodity (33,583.88)
 Commodity (74,544.35)

1,399,170.11
 167,367.08
 (459,390.38)
 (19,156.42)
 (25,512.16)
 (3,207.42)

191401
 191411
 186277
 186271
 186306
 186286

(669.01)
 10,810.09

186288
 186370

02

NW Natural
Rates & Regulatory Affairs
Oregon 2009-10 PGA
Summary of Temporary Increases
 Rates Effective November 1, 2009

		191401	191411	191411	186277	186271	186306	186286	186288	186370	
		AMORTIZATION:									
Schedule	Block	WACOG Deferral	Demand Deferral FIRM	Demand Deferral INTERR	Residential Decoupling	Commercial Decoupling	Smart Energy	Intervenor Funding - CUB	Intentionally blank	Intervenor Funding - NWIGU	OR Pension Difference
		rate sensitive adj	0.97008								
		Commodity	72,313.98	191401							
		Demand	(1,046.98)								
		Demand	(125.31)								
		Demand	(5.90)								
		Demand	(2,281.19)								
		Demand	(170.09)								
		Demand	(283.52)								
		Demand	(549.47)								
			(4,462.46)								
		rate sensitive adj	0.97008								
		Demand	4,328.94	191411							

592400
1,187,349

61 423
65 69
70 72 75

6073, 544 40

CI
① = 5,350,773

State Revenue C Rate Schedule			Old Therms	New Therms	Total Therms	
Total			36,745,085.21	51,441,976.10	88,187,061.31	
Total			36,745,085.21	51,441,976.10	88,187,061.31	
OR	COM G	01C	1	6,567.70	CI 5,016.40 <	11,584.10
OR	COM G	01C	Rate Total	6,567.70 ✓	5,016.40	11,584.10
OR	COM G	03C	1	6,587,606.40	① 5,216,346.90	11,803,953.30
OR	COM G	03C	Rate Total	6,587,606.40	5,216,346.90	11,803,953.30
OR	COM G	03R	1	225,988.50	① 134,426.40	360,414.90
OR	COM G	03R	Rate Total	225,988.50	134,426.40	360,414.90
OR	COM G	31CSF	1	1,307,914.30	CI 975,007.50 <	2,282,921.80
OR	COM G	31CSF	2	1,496,608.00	① 1,326,692.70 <	2,823,300.70
OR	COM G	31CSF	Rate Total	2,804,522.30	2,301,700.20	5,106,222.50
OR	COM G	32CSF	1	10,000.00	CI 410,828.00 <	420,828.00
OR	COM G	32CSF	2	6,318.00	516,755.00 <	523,073.00
OR	COM G	32CSF	3	0	95,962.00 <	95,962.00
OR	COM G	32CSF	4	0	13,801.00 <	13,801.00
OR	COM G	32CSF	Rate Total	16,318.00	1,037,346.00	1,053,664.00
OR	COM T	31CTF	1	0	CI 12,000.00 <	12,000.00
OR	COM T	31CTF	2	0	① 147,601.00 <	147,601.00
OR	COM T	31CTF	Rate Total	0	159,601.00	159,601.00
OR	COM T	32CTF	1	0	② 28,949.00	28,949.00
OR	COM T	32CTF	2	0	③ 22,283.00	22,283.00
OR	COM T	32CTF	Rate Total	0	51,232.00	51,232.00
OR	FRM G	03I	1	282,125.20	CI 181,230.70 <	463,355.90
OR	FRM G	03I	Rate Total	282,125.20	181,230.70	463,355.90
OR	FRM G	31ISF	1	276,959.70	CI 178,282.00 <	455,241.70
OR	FRM G	31ISF	2	644,212.90	① 452,723.10 <	1,096,936.00
OR	FRM G	31ISF	Rate Total	921,172.60	631,005.10	1,552,177.70
OR	FRM G	32ISF	1	0	CI 334,056.00 <	334,056.00
OR	FRM G	32ISF	2	0	474,043.00 <	474,043.00
OR	FRM G	32ISF	3	0	140,361.00 <	140,361.00
OR	FRM G	32ISF	4	0	41,708.00 <	41,708.00
OR	FRM G	32ISF	Rate Total	0	990,168.00	990,168.00
OR	FRM T	31ITF	1	0	CI 6,000.00 <	6,000.00
OR	FRM T	31ITF	2	0	① 34,009.00 <	34,009.00
OR	FRM T	31ITF	Rate Total	0	40,009.00	40,009.00
OR	FRM T	32ITF	1	0	② 464,463.00	464,463.00
OR	FRM T	32ITF	2	0	③ 710,050.00	710,050.00
OR	FRM T	32ITF	3	0	CI 437,995.00 <	437,995.00
OR	FRM T	32ITF	4	0	861,106.00 <	861,106.00
OR	FRM T	32ITF	5	0	① 1,061,372.00 <	1,061,372.00
OR	FRM T	32ITF	Rate Total	0	3,534,986.00	3,534,986.00
OR	FRM T	61IT	1	320,832.00	0	320,832.00
OR	FRM T	61IT	Rate Total	320,832.00	0	320,832.00
OR	FRM T	63IT	1	679,105.00	0	679,105.00
OR	FRM T	63IT	Rate Total	679,105.00	0	679,105.00
OR	FRM T	65IT	1	205,150.00	0	205,150.00
OR	FRM T	65IT	Rate Total	205,150.00	0	205,150.00
OR	FRM T	69IT	1	173,041.00	0	173,041.00
OR	FRM T	69IT	Rate Total	173,041.00	0	173,041.00
OR	FRM T	70IT	1	2,872,345.00	0	2,872,345.00
OR	FRM T	70IT	Rate Total	2,872,345.00	0	2,872,345.00

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③ = 737,333

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 1,116,899
 2,691,550

State	Revenue C	Rate Schedule		Old Therms	New Therms	Total Therms
OR	FRM T	72ITF	1	0	10,000.00	10,000.00
OR	FRM T	72ITF	2	0	20,000.00	20,000.00
OR	FRM T	72ITF	3	0	20,000.00	20,000.00
OR	FRM T	72ITF	4	0	100,000.00	100,000.00
OR	FRM T	72ITF	5	0	242,400.00	242,400.00
OR	FRM T	72ITF	Rate Total	0	392,400.00	392,400.00
OR	INT G	31CSI	1	1,695.00	25,151.00	26,846.00
OR	INT G	31CSI	2	182	106,480.00	106,662.00
OR	INT G	31CSI	Rate Total	1,877.00	131,631.00	133,508.00
OR	INT G	31ISI	1	0	13,172.00	13,172.00
OR	INT G	31ISI	2	0	11,009.00	11,009.00
OR	INT G	31ISI	Rate Total	0	24,181.00	24,181.00
OR	INT G	32CSI	1	10,000.00	431,146.00	441,146.00
OR	INT G	32CSI	2	5,526.00	675,111.00	680,637.00
OR	INT G	32CSI	3	0	383,033.00	383,033.00
OR	INT G	32CSI	4	0	518,183.00	518,183.00
OR	INT G	32CSI	5	0	43,356.00	43,356.00
OR	INT G	32CSI	Rate Total	15,526.00	2,050,829.00	2,066,355.00
OR	INT G	32ISI	1	0	558,906.00	558,906.00
OR	INT G	32ISI	2	0	695,529.00	695,529.00
OR	INT G	32ISI	3	0	387,739.00	387,739.00
OR	INT G	32ISI	4	0	598,696.00	598,696.00
OR	INT G	32ISI	5	0	226,194.00	226,194.00
OR	INT G	32ISI	Rate Total	0	2,467,064.00	2,467,064.00
OR	INT T	32CTI	1	0	61,051.00	61,051.00
OR	INT T	32CTI	2	0	110,997.00	110,997.00
OR	INT T	32CTI	3	0	80,000.00	80,000.00
OR	INT T	32CTI	4	0	234,750.00	234,750.00
OR	INT T	32CTI	5	0	43,210.00	43,210.00
OR	INT T	32CTI	Rate Total	0	530,008.00	530,008.00
OR	INT T	32ITI	1	11,746.00	643,244.00	654,990.00
OR	INT T	32ITI	2	0	1,032,183.00	1,032,183.00
OR	INT T	32ITI	3	0	666,769.00	666,769.00
OR	INT T	32ITI	4	0	1,756,693.00	1,756,693.00
OR	INT T	32ITI	5	0	3,310,168.00	3,310,168.00
OR	INT T	32ITI	6	0	4,390,558.00	4,390,558.00
OR	INT T	32ITI	Rate Total	11,746.00	11,799,615.00	11,811,361.00
OR	INT T	67IT	1	1,375,115.00	0	1,375,115.00
OR	INT T	67IT	Rate Total	1,375,115.00	0	1,375,115.00
OR	INT T	72ITI	5	0	357,600.00	357,600.00
OR	INT T	72ITI	6	0	829,649.00	829,649.00
OR	INT T	72ITI	Rate Total	0	1,187,249.00	1,187,249.00
OR	RES G	01R	1	34,731.20	25,469.10	60,200.30
OR	RES G	01R	Rate Total	34,731.20	25,469.10	60,200.30
OR	RES G	02R	1	16,948,327.20	14,553,724.10	31,502,051.30
OR	RES G	02R	Rate Total	16,948,327.20	14,553,724.10	31,502,051.30
OR	RES G	19R		1,367.01	0	1,367.01
OR	RES G	19R	Rate Total	1,367.01	0	1,367.01
OR	State Total			33,483,463.11	>47,445,237.90	80,928,701.01
OR	State Total			33,483,463.11	47,445,237.90	80,928,701.01
WA	COM G	C01	1	1,222.70	2,402.60	3,625.30

704,295 C1
 1,143,180
 740,769
 1,991,443
 3,353,378

11 = 1,579,049 C1

⑩ = 483,580.50 B

① = 31,452 B
② = 7,130 L

① 107,354 B
② 101,332
③ 98,502
④ 102,900 L

State	Revenue C	Rate Schedule	Old Therms	New Therms	Total Therms
WA	COM G	C01	Rate Total	1,222.70	3,625.30
WA	COM G	C03	1	710,576.60	1,191,409.10
WA	COM G	C03	Rate Total	710,576.60	1,191,409.10
WA	COM G	C41SF	1	77,534.30	126,818.60
WA	COM G	C41SF	2	54,131.80	120,511.20
WA	COM G	C41SF	Rate Total	131,666.10	247,329.80
WA	COM G	C42SF	1	0	77,489.00
WA	COM G	C42SF	2	0	35,122.00
WA	COM G	C42SF	Rate Total	0	112,611.00
WA	COM G	R03	1	7,203.50	9,957.50
WA	COM G	R03	Rate Total	7,203.50	9,957.50
WA	COM T	C42TF	1	0	10,000.00
WA	COM T	C42TF	2	0	566
WA	COM T	C42TF	Rate Total	0	10,566.00
WA	FRM G	I03	1	40,254.00	57,228.10
WA	FRM G	I03	Rate Total	40,254.00	57,228.10
WA	FRM G	I41SF	1	9,252.20	10,488.70
WA	FRM G	I41SF	2	4,664.10	5,229.00
WA	FRM G	I41SF	Rate Total	13,916.30	15,717.70
WA	FRM G	I42SF	1	0	103,542.00
WA	FRM G	I42SF	2	0	50,187.00
WA	FRM G	I42SF	Rate Total	0	153,729.00
WA	FRM T	I42TF	1	0	44,452.00
WA	FRM T	I42TF	2	0	50,584.00
WA	FRM T	I42TF	3	0	40,000.00
WA	FRM T	I42TF	4	0	110,000.00
WA	FRM T	I42TF	5	0	77,312.00
WA	FRM T	I42TF	Rate Total	0	322,348.00
WA	FRM T	I61T	1	200,000.00	200,000.00
WA	FRM T	I61T	2	144,799.00	144,799.00
WA	FRM T	I61T	Rate Total	344,799.00	344,799.00
WA	INT G	C42SI	1	0	35,576.00
WA	INT G	C42SI	2	0	60,000.00
WA	INT G	C42SI	3	0	42,220.00
WA	INT G	C42SI	4	0	43,499.00
WA	INT G	C42SI	Rate Total	0	181,295.00
WA	INT G	I42SI	1	0	71,783.00
WA	INT G	I42SI	2	0	101,222.00
WA	INT G	I42SI	3	0	56,342.00
WA	INT G	I42SI	4	0	59,461.00
WA	INT G	I42SI	Rate Total	0	288,808.00
WA	INT T	I42TI	1	0	38,622.00
WA	INT T	I42TI	2	0	84,451.00
WA	INT T	I42TI	3	0	47,950.00
WA	INT T	I42TI	4	0	210,881.00
WA	INT T	I42TI	5	0	195,383.00
WA	INT T	I42TI	Rate Total	0	577,287.00
WA	RES G	R01	1	4,931.30	8,329.80
WA	RES G	R01	Rate Total	4,931.30	8,329.80
WA	RES G	R02	1	2,000,628.20	3,720,377.40
WA	RES G	R02	Rate Total	2,000,628.20	3,720,377.40

State	Revenue C	Rate Schedule		Old Therms	New Therms	Total Therms
WA	RES G	R27	1	6,424.40	B 6,518.20<	12,942.60
WA	RES G	R27	Rate Total	6,424.40	6,518.20	12,942.60
WA	State Total			3,261,622.10	B 3,996,738.20<	7,258,360.30
WA	State Total			3,261,622.10	3,996,738.20 v	7,258,360.30

Billed Rate Adj Spreadsheet as of 12/03/2009 7:18 AM
 Job: CNNBLRJRPC/CNNBLRJRP

For Revenue Date: 11/2009

State	Rate Adj T	Rate Adjus	Rate Adv Desc	Rate Scher	Revenue C	Revenue C	Rate Adj T	Rate Scher	Rate Adj Amount
OR	ADJC	31SDC	OR Sales-Deferred Commodity	31CTF	COM T	Commerci	159601	159601	(7,338.46)
OR	ADJC	31SDC	OR Sales-Deferred Commodity	31ITF	FRM T	Industrial F	19102	40009	(878.31)
OR	ADJC	32SDC	OR Sales-Deferred Commodity	32CTF	COM T	Commerci	900	51232	(41.38)
OR	ADJC	32SDC	OR Sales-Deferred Commodity	32ITF	FRM T	Industrial F	347744	3743193	(15,989.28)
OR	ADJC	32SDC	OR Sales-Deferred Commodity	32CTI	INT T	Industrial Ir	363485	530008	(16,713.04)
OR	ADJC	32SDC	OR Sales-Deferred Commodity	32ITI	INT T	Industrial Ir	730402	11811361	(33,583.88)
									<u>(74,544.35)</u>
WA	ADJC	SDC42	WA Sales-Deferred Commodity	C42TF	COM T	Commerci	10566	10566	(566.44)
WA	ADJC	SDC42	WA Sales-Deferred Commodity	I42TF	FRM T	Industrial F	30584	322348	(1,639.61)
WA	ADJC	SDC42	WA Sales-Deferred Commodity	I42TI	INT T	Industrial Ir	89031	577287	(4,772.95)
									<u>(6,979.00)</u>

Billed Rate Adj Spreadsheet as of 12/03/2009 7:25 AM
 Job: CNNBLRJRPC/CNNBLRJRP

For Revenue Date: 11/2009

State	Rate Adj T	Rate Adj	Rate Adv Desc	Rate Schem	Revenue C	Revenue Code Desc	Rate Adj TI	Rate Schem	Rate Adj Amount
OR	ADJD	31FDD	OR Firm Sales-Deferred Demand	31CTF	COM T	Commercial Transport Service	159601	159601	(1,046.98) ^{c3}
OR	ADJD	31FDD	OR Firm Sales-Deferred Demand	31ITF	FRM T	Industrial Firm Transport	19102	40009	(125.31)
OR	ADJD	32FDD	OR Firm Sales-Deferred Demand	32CTF	COM T	Commercial Transport Service	900	51232	(5.90)
OR	ADJD	32FDD	OR Firm Sales-Deferred Demand	32ITF	FRM T	Industrial Firm Transport	347744	3743193	(2,281.19)
OR	ADJD	32FDD	OR Firm Sales-Deferred Demand	32ITI	INT T	Industrial Interr Transport	25928	11811361	(170.09)
OR	ADJD	32IDD	OR Intp. Sales-Deferred Demand	32CTI	INT T	Industrial Interr Transport	363485	530008	(283.52)
OR	ADJD	32IDD	OR Intp. Sales-Deferred Demand	32ITI	INT T	Industrial Interr Transport	704474	11811361	(549.47)
									<u>(4,462.46)</u>
WA	ADJD	FDD42	WA Firm Sales-Deferred Demand	C42TF	COM T	Commercial Transport Service	10566	10566	(188.39) ^β
WA	ADJD	FDD42	WA Firm Sales-Deferred Demand	I42TF	FRM T	Industrial Firm Transport	30584	322348	(545.31)
WA	ADJD	ID42	WA Intp. Sales-Deferred Demand	I42TI	INT T	Industrial Interr Transport	89031	577287	(633.90)
									<u>(1,367.60)</u>

Company: Northwest Natural Gas Company
 State: Washington
 Description: Washington DSM Amortization
 Account Number: 186316

Debit (Credit)

	Month/Year	Note	Amortization	Transfers	Interest	Activity	Balance
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	Beginning Balance						
1	Aug-09		(5,655.84)		117.57	(5,538.27)	40,689.48
2	Sep-09		(6,051.15)		102.04	(5,949.11)	34,740.37
3	Oct-09		(8,449.05)		82.68	(8,366.37)	26,374.00
4	Nov-09		(3,563.29)	60,396.83	158.75 [^]	56,992.29	83,366.29
5	Dec-09		(3,563.29)		220.96		

Company: Northwest Natural Gas Company
 State: Washington
 Description: Washington Amortization of WACOG
 Account Number: 191421

Debit (Credit)

	Month/Year (a)	Note (b)	Amortization (c)	Transfers (d)	Interest (e)	Activity (f)	Balance (g)
	Beginning Balance						
1	Aug-09		(37,282.91)		789.56	(36,494.35)	273,314.35
2	Sep-09		(40,411.10)		686.69	(39,724.41)	233,589.94
3	Oct-09		(56,417.10)		555.90	(55,861.20)	177,728.74
4	Nov-09		164,696.55	(4,409,697.54)	(11,719.90)	(4,256,720.89)	(4,078,992.15)
5	Dec-09		164,696.55		(10,824.24)		

Company: Northwest Natural Gas Company
 State: Washington
 Description: Washington Amortization of Demand
 Account Number: 191431

Debit (Credit)

	Month/Year	Note	Amortization	Transfers	Interest	Activity	Balance
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance						
1	Aug-09		27,538.92		(722.61)	26,816.31	(252,522.96)
2	Sep-09		29,881.13		(603.64)	29,277.49	(223,245.47)
3	Oct-09		43,020.28		(546.39)	42,473.89	(180,771.58)
4	Nov-09		49,042.39	(165,623.04)	(382.15)	(116,962.80)	(297,734.38)
5	Dec-09		49,042.39		(739.95)		

Company: Northwest Natural Gas Company
 State: Washington
 Description: Washington Share Gain on Albany & Vancouver Properties
 Account Number: 186365

Debit (Credit)

	Month/Year	Note	Amortization	Transfers	Interest	Activity	Balance
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance						
1	Aug-09		5,246.46		(113.68)	5,132.78	(39,465.14)
2	Sep-09		5,663.00		(99.22)	5,563.78	(33,901.36)
3	Oct-09		8,136.01		(80.80)	8,055.21	(25,846.15)
	Nov-09		911.93		1.23 K^	913.16	(24,932.99)
	Dec-09		911.93		(66.29)		

Company: Northwest Natural Gas Company
 State: Washington
 Description: Amort WA Great Program
 Account Number: 186235

Debit (Credit)

Month/Year	Note	Amortization	Transfers	Interest	Activity	Balance
(a)	(b)	(c)	(d)	(e)	(f)	(g)
Beginning Balance						
1	Aug-09					
2	Sep-09				0.00	0.00
3	Oct-09				0.00	0.00
4	Nov-09	(7,109.81)	208,901.45	556.15	202,347.79	202,347.79
5	Dec-09	(7,109.81)		538.40		
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Note:
 Nov Transfer to 191431

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Company: Northwest Natural Gas Company
 State: Washington
 Description: Washington Energy Efficiency Programs - General Costs
 Account Number: 186310
 Other Info: Program under Schedule F
 Temp Increment under Schedule 215
Will begin to be included in 2010 PGA

Debit (Credit)

	Month/Year	Note	Deferral	Transfers	Interest	Activity	Balance
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance						
1	Aug-09		12,600.00		67.11	12,667.11	31,093.38
2	Sep-09		0.00		84.21	84.21	31,177.59
3	Oct-09		0.00		84.44	84.44	31,262.03
4	Nov-09				84.67	84.67	31,346.70

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Note:
 Nov Transfer to 191431

fs

Company: Northwest Natural Gas Company
 State: Washington
 Description: Washington Energy Efficiency Programs - R&C Programs
 Account Number: 186312
 Other Info: Program under Schedule F
 Temp Increment under Schedule 215
Will begin to be included in 2010 PGA

Debit (Credit)

	Month/Year	Note	Deferral	Transfers	Interest	Activity	Balance
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance						
1	Aug-09						0.00
2	Sep-09		0.00	407,500.00		407,500.00	407,500.00
3	Oct-09		0.00		1,103.65	1,103.65	408,603.65
4	Nov-09				1,106.63	1,106.63	409,710.28
					1,109.63		

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Note:
Nov Transfer to 191431

FLC

Company: Northwest Natural Gas Company
 State: Oregon
 Description: Amortization of Oregon WACOG Deferral
 Account Number: 191401

Debit (Credit)

Month/Year (a)	Note (b)	Amortization (c)	Transfers (d)	Interest (e)	Activity (f)	Balance (g)
Beginning Balance						
Aug-09		(225,695.08)		3,650.53	(222,044.55)	1,107,616.35
Sep-09		(247,012.82)		3,502.03	(243,510.79)	864,105.56
Oct-09		(331,706.95)		2,484.86	(329,222.09)	534,883.47
Nov-09		1,399,170.11	(33,974,454.02)	(56,844.57) A	(32,632,128.48)	(32,097,245.01)
Dec-09		1,399,170.11		(53,637.67)		

Company: Northwest Natural Gas Company
 State: Oregon
 Description: Amortization of Oregon Demand Deferral
 Account Number: 191411

1 Debit (Credit)
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4	Month/Year	Note	Amortization	Transfers	Interest	Activity	Balance
5	(a)	(b)	(c)	(d)	(e)	(f)	(g)
6							
7	Beginning Balance						
1	Aug-09		393,829.40		(6,712.51)	387,116.89	(1,696,546.82)
2	Sep-09		440,378.40		(5,253.37)	435,125.03	(1,261,421.79)
3	Oct-09		605,396.00		(3,411.46)	601,984.54	(659,437.25)
4	Nov-09		167,367.08	(3,360,967.35)	(6,117.60) A\	(3,199,717.87)	(3,859,155.12)
5	Dec-09		167,367.08		(7,047.55)		
6							

Company: Northwest Natural Gas Company
 State: Oregon
 Description: Amortization of Oregon Residential Decoupling
 Account Number: 186277

Debit (Credit)

	Month/Year (a)	Note (b)	Amortization (c)	Transfers (d)	Interest (e)	Activity (f)	Balance (g)
	Beginning Balance						
1	Aug-09		(15,088.33)		216.96	(14,871.37)	53,644.24
2	Sep-09		(16,613.55)		161.32	(16,452.23)	37,192.01
3	Oct-09		(26,816.30)	11,366,543.99	40,530.58	11,380,258.27	11,417,450.28
4	Nov-09		(459,390.38)		(392.40) ^A	(459,782.78)	10,957,667.50
5	Dec-09		(459,390.38)		18,326.95		
6							
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Company: Northwest Natural Gas Company
 State: Oregon
 Description: Amortization of Oregon Commercial Decoupling
 Account Number: 186271

1 Debit (Credit)

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Month/Year	Note	Amortization	Transfers	Interest	Activity	Balance
(a)	(b)	(c)	(d)	(e)	(f)	(g)
Beginning Balance						
Aug-09		97,847.88		(1,249.55)	96,598.33	(303,486.06)
Sep-09		107,683.53		(888.32)	106,795.21	(196,690.85)
Oct-09		141,430.92	510,269.41	(1,367.45)	650,332.88	453,642.03
Nov-09		(19,156.42)	2734.9	(16.76) ^A	(16,438.28)	437,203.75
Dec-09		(19,156.42)		748.34		

Company: Northwest Natural Gas Company
 State: Oregon
 Description: Smart Energy Amort
 Account Number: 186306

Debit (Credit)

	Month/Year	Note	Amortization	Transfers	Interest	Activity	Balance
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance						
1	Aug-09						
2	Sep-09				0.00	0.00	0.00
3	Oct-09				0.00	0.00	0.00
4	Nov-09		(25,512.16)	622,000.00	1,040.79	597,528.63	597,528.63
5	Dec-09		(25,512.16)		998.99		

Company: Northwest Natural Gas Company
 State: Oregon
 Description: Amortization of CUB Intervenor Funding
 Account Number: 186286

Debit (Credit)

	Month/Year (a)	Note (b)	Amortization (c)	Transfers (d)	Interest (e)	Activity (f)	Balance (g)
	Beginning Balance						
1	Aug-09		(1,015.56)		11.70	(1,003.86)	2,785.11
2	Sep-09		(1,118.46)		7.92	(1,110.54)	1,674.57
3	Oct-09		(1,805.14)		2.75	(1,802.39)	(127.82)
4	Nov-09		(3,207.42)	79,666.16	133.36 ^A	76,592.10	76,464.28
5	Dec-09		(3,207.42)		127.89		
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Company: Northwest Natural Gas Company
 State: Oregon
 Description: Amortization of NWIGU Intervenor Funding
 Account Number: 186288
 Debit (Credit)

	Month/Year (a)	Note (b)	Amortization (c)	Transfers (d)	Interest (e)	Activity (f)	Balance (g)
	Beginning Balance						
1	Aug-09		(2,296.13)		23.57	(2,272.56)	5,389.26
2	Sep-09		(2,343.15)		15.01	(2,328.14)	3,061.12
3	Oct-09		(2,521.92)		6.41	(2,515.51)	545.61
4	Nov-09		(669.01)	8,150.31	14.52 ^A	7,495.82	8,041.43
5	Dec-09		(669.01)		14.32		
6							

Company: Northwest Natural Gas Company
 State: Oregon
 Description: Amortization OR Pension Difference
 Account Number: 186370

Debit (Credit)

	Month/Year (a)	Note (b)	Amortization (c)	Transfers (d)	Interest (e)	Activity (f)	Balance (g)
	Beginning Balance						
1	Aug-09						
2	Sep-09				0.00	0.00	0.00
3	Oct-09				0.00	0.00	0.00
4	Nov-09		10,810.09	(249,426.28)	(416.87) ^A	(239,033.06)	(239,033.06)
	Dec-09		10,810.09		(399.11)		

Company: Northwest Natural Gas Company
 State: Oregon
 Description: Deferral of Industrial DSM Costs
 Account Number: 186232
 Docket UM 1420
 Deferral approved in Order 09-092

1 Debit (Credit)
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4	Month/Year	Note	Deferral	Transfers	Interest	Activity	Balance		
5	(a)	(b)	(c)	(d)	(e)	(f)	(g)		
7	Beginning Balance								
1	Aug-09		75,000.00		2,999.37	77,999.37	458,141.50	75,000.00	
2	Sep-09		75,000.00		3,559.53	78,559.53	536,701.03	75,000.00	
3	Oct-09		75,000.00		4,123.72	79,123.72	615,824.75	75,000.00	
4	Nov-09		75,000.00		269.31	75,269.31	691,094.06	75,000.00	
5	Dec-09		75,000.00		5,232.52	80,232.52	771,326.58	75,000.00	
6	Jan-10		75,000.00		5,808.72	80,808.72	852,135.30	75,000.00	
7	Feb-10		75,000.00		6,389.06	81,389.06	933,524.36	75,000.00	
8	Mar-10								
9	Apr-10								
10	May-10								
11									
12									
13									
14									
15									
16									
17									
18			525,000.00	0.00	28,382.23	553,382.23			

} don't book nov interest it was done in old file.
 (fix link in December so it picks up again!) }

19
 20 NOTES
 21 Amortization will be requested for 2010-2011 PGA filing

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