NW Natural Water of Washington, LLC Journal Entry to Record Acquisition of Suncadia Water, LLC

Ordering paragraph 5 of Order 01 directs:

"NW Natural Water of Washington will file with the Commission the journal entries by which it proposes to record on its books the transfer of water system all issued and outstanding membership interests authorized herein within sixty (60) days of closing."

Account Number	Account Description	Debit Amount	Credit Amount
123104	Investment in subsidiary - Suncadia Water		
505100	Professional services (transaction expenses)		
131530	Cash		
Total			