

NW Natural
Application for the Sale of Astoria
Proposed Journal Entries

	Account	DR	CR
Entry 1	108011	111,137.87	
	108010	328,731.25	
	101000		439,869.12
Entry 2	254xxx	328,731.25	
	108010		328,731.25
Entry 3	131001	1,400,000.00	
	254xxx		1,400,000.00

NW Natural
Rates & Regulatory Affairs
Sale of Astoria Property
State Allocation

1	Gain on sale		\$ 1,071,269
2			
3	Allocation to Oregon	95.10%	1,018,777
4	Allocation to Washington	4.90%	52,492
5			<u>1,071,269</u>
6			
7			
8	<u>Derivation of Washington Allocation:</u>		
9	Years property in service (1965 to 2021)		56
10	Years property included in Washington rates (1965 to 2000)		35
11			
12	Percentage		62.50%
13			
14	2000 Washington Average Customers as % of System		7.90%
15			
16	Allocation to Washington		4.90%
17			
18			
19	<u>Notes:</u>		
20	- Property in service since 1965		
21			
22	- Prior to 2000, Washington rates set on a system average, but effective		
23	11/01/2000, rates were set on a state allocated basis		