

# McDowell Rackner & Gibson PC



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August 20, 2012

## VIA ELECTRONIC FILING AND FIRST CLASS MAIL

PUC Filing Center  
Public Utility Commission of Oregon  
PO Box 2148  
Salem, OR 97308-2148

Re: Docket UG 221 – Northwest Natural Gas Company Application for a General Rate Revision

Attention Filing Center:

Enclosed for filing in the above captioned docket are the original and two copies of Northwest Natural Gas Company's Exhibit List and the corresponding Cross Examination Exhibits. Due to the large size of the files, we are sending the electronic copies of the Exhibits on a CD via hand delivery today. A copy of this filing has been served on all parties to this proceeding as indicated on the enclosed Certificate of Service.

Please contact this office with any questions.

Very truly yours,

A handwritten signature in black ink that reads "Wendy McIndoo". The signature is fluid and cursive.

Wendy McIndoo  
Office Manager

Enclosure

cc: Service List

BEFORE THE PUBLIC UTILITY COMMISSION  
OF OREGON

**UG 221**

In the Matter of:

NW NATURAL

Application of NW Natural for a General  
Rate Revision

**NW NATURAL'S LIST OF EXHIBITS TO  
BE ENTERED INTO THE RECORD**

**PREFILED EXHIBITS IN UG 221**

- |                 |   |
|-----------------|---|
| Exhibit NWN/100 | Direct Testimony of Gregg Kantor, dated December 30, 2011.  |
| Exhibit NWN/200 | Direct Testimony of David Anderson, dated December 30, 2011.  |
| Exhibit NWN/300 | Direct Testimony of Kevin McVay and Natasha Siores, dated December 30, 2011.  |
| Exhibit NWN/301 | Exhibit Accompanying Direct Testimony of Kevin McVay and Natasha Siores (Summary of Revenue Requirement Increase).              |
| Exhibit NWN/302 | Exhibit Accompanying Direct Testimony of Kevin McVay and Natasha Siores (Increase in Revenue Requirement).                      |
| Exhibit NWN/303 | Exhibit Accompanying Direct Testimony of Kevin McVay and Natasha Siores (Derivation of Forecasted Test Period Revenue).         |
| Exhibit NWN/304 | Exhibit Accompanying Direct Testimony of Kevin McVay and Natasha Siores (Miscellaneous Revenues Detail).                        |
| Exhibit NWN/305 | Exhibit Accompanying Direct Testimony of Kevin McVay and Natasha Siores (Uncollectible Accounts Adjustments).                   |
| Exhibit NWN/306 | Exhibit Accompanying Direct Testimony of Kevin McVay and Natasha Siores (Operations and Maintenance Expense).                   |
| Exhibit NWN/307 | Exhibit Accompanying Direct Testimony of Kevin McVay and Natasha Siores (Tax Provision).  |
| Exhibit NWN/308 | Exhibit Accompanying Direct Testimony of Kevin McVay and Natasha Siores (Forecast of Other Taxes).                              |
| Exhibit NWN/309 | Exhibit Accompanying Direct Testimony of Kevin McVay and Natasha Siores (Depreciation Expense – Oregon and System).             |
| Exhibit NWN/310 | Exhibit Accompanying Direct Testimony of Kevin McVay and Natasha Siores (Rate Base & Depreciation Expense – Oregon and System). |

Exhibit NWN/311	Exhibit Accompanying Direct Testimony of Kevin McVay and Natasha Siores (Proforma Cost of Capital and Revenue Sensitive Costs).
Exhibit NWN/312	Exhibit Accompanying Direct Testimony of Kevin McVay and Natasha Siores (State Allocation Factors).
Exhibit NWN/400	Direct Testimony of Stephen P. Feltz, dated December 30, 2011.
Exhibit NWN/401	Exhibit Accompanying Direct Testimony of Stephen P. Feltz (NWN Embedded Cost of LTD for Test Year).
Exhibit NWN/402	Exhibit Accompanying Direct Testimony of Stephen P. Feltz (30 Yr US Treasury Forecast).
Exhibit NWN/403	Exhibit Accompanying Direct Testimony of Stephen P. Feltz (Recent Comp Utility Debt Issues).
Exhibit NWN/404	Exhibit Accompanying Direct Testimony of Stephen P. Feltz (AA Utility Index).
Exhibit NWN/405	Exhibit Accompanying Direct Testimony of Stephen P. Feltz (AA Comp Credit Spread History).
Exhibit NWN/406	Exhibit Accompanying Direct Testimony of Stephen P. Feltz (NWN Credit Ratings 2005 to 2011).
Exhibit NWN/407	Exhibit Accompanying Direct Testimony of Stephen P. Feltz (Moody's Report Utility Risk re Pension Funding).
Exhibit NWN/408	Exhibit Accompanying Direct Testimony of Stephen P. Feltz (Moody's Report Utility Credit Ratios).
Exhibit NWN/409	Exhibit Accompanying Direct Testimony of Stephen P. Feltz (Proposed Oregon Rate Base Adjustment Details).
Exhibit NWN/410	Exhibit Accompanying Direct Testimony of Stephen P. Feltz (Comparable Company Fundamental Characteristics (S&P Gas Group)).
Exhibit NWN/411	Exhibit Accompanying Direct Testimony of Stephen P. Feltz (Comparable Company Fundamental Characteristics (Value Line Group)).
Exhibit NWN/500	Direct Testimony of Samuel C. Hadaway, dated December 30, 2011.
Exhibit NWN/501	Exhibit Accompanying Direct Testimony of Samuel C. Hadaway (Comparable Company Fundamental Characteristics).
Exhibit NWN/502	Exhibit Accompanying Direct Testimony of Samuel C. Hadaway (Historic Capital Market Costs).

Exhibit NWN/503	Exhibit Accompanying Direct Testimony of Samuel C. Hadaway (GDP Growth Rate Forecast).
Exhibit NWN/504	Exhibit Accompanying Direct Testimony of Samuel C. Hadaway (Discounted Cash Flow Analysis).
Exhibit NWN/505	Exhibit Accompanying Direct Testimony of Samuel C. Hadaway (Risk Premium Analysis).
Exhibit NWN/506	Exhibit Accompanying Direct Testimony of Samuel C. Hadaway (Resume of Samuel C. Hadaway).
Exhibit NWN/600	Direct Testimony of Grant Yoshihara, dated December 30, 2011.
Exhibit NWN/601	Exhibit Accompanying Direct Testimony of Grant Yoshihara (Summary of SIP Test Year Expense).
Exhibit NWN/602	Exhibit Accompanying Direct Testimony of Grant Yoshihara (RD&D Investment Allocation).
Exhibit NWN/700	Direct Testimony of John Sohl, dated December 30, 2011.
Exhibit NWN/800	Direct Testimony of Lea Anne Doolittle, dated December 30, 2011.
Exhibit NWN/801	Exhibit Accompanying Direct Testimony of Lea Anne Doolittle (Base Pay Analysis).
Exhibit NWN/802	Exhibit Accompanying Direct Testimony of Lea Anne Doolittle (Total Compensation Review for Top Executives).
Exhibit NWN/803	Exhibit Accompanying Direct Testimony of Lea Anne Doolittle (CPI/Labor Relationship).
Exhibit NWN/804	Exhibit Accompanying Direct Testimony of Lea Anne Doolittle (Wage Increase History).
Exhibit NWN/805	Exhibit Accompanying Direct Testimony of Lea Anne Doolittle (Gas Industry Incentive Plans).
Exhibit NWN/806	Exhibit Accompanying Direct Testimony of Lea Anne Doolittle (Medical Plan Trends Versus Renewals).
Exhibit NWN/807	Exhibit Accompanying Direct Testimony of Lea Anne Doolittle (Medical Plan Changes).
Exhibit NWN/808	Exhibit Accompanying Direct Testimony of Lea Anne Doolittle (Medical Benefits).
Exhibit NWN/809	Exhibit Accompanying Direct Testimony of Lea Anne Doolittle (Health Plan Benchmarking Survey).

Exhibit NWN/810	Exhibit Accompanying Direct Testimony of Lea Anne Doolittle (Retirement Benefits Benchmarking Survey).
Exhibit NWN/900	Direct Testimony of David Williams, dated December 30, 2011.
Exhibit NWN/901	Exhibit Accompanying Direct Testimony of David Williams (Service Tech Call Volume and Type).
Exhibit NWN/902	Exhibit Accompanying Direct Testimony of David Williams (Technician to Customer Ratio).
Exhibit NWN/903	Exhibit Accompanying Direct Testimony of David Williams (2010 Technician Calls by Type).
Exhibit NWN/904	Exhibit Accompanying Direct Testimony of David Williams (Service Appointment Windows Cost).
Exhibit NWN/905	Exhibit Accompanying Direct Testimony of David Williams (Pay Station and Bank Card Activity).
Exhibit NWN/906	Exhibit Accompanying Direct Testimony of David Williams (Fee-Free Payment Options Program Costs).
Exhibit NWN/907	Exhibit Accompanying Direct Testimony of David Williams (Bank Card Transaction Calculation).
Exhibit NWN/908	Exhibit Accompanying Direct Testimony of David Williams (Merchant Requirements/Regulations, Discover, MasterCard, Visa).
Exhibit NWN/909	Exhibit Accompanying Direct Testimony of David Williams (Potential Savings by Offering Bank Card Payments).
Exhibit NWN/1000	Direct Testimony of Kimberly Heiting, dated December 30, 2011.
Exhibit NWN/1001	Exhibit Accompanying Direct Testimony of Kimberly Heiting (2010 Utility Per Customer Allowance).
Exhibit NWN/1002	Exhibit Accompanying Direct Testimony of Kimberly Heiting (Active Service Territory).
Exhibit NWN/1003	Exhibit Accompanying Direct Testimony of Kimberly Heiting (TV Cost Per Point Analysis).
Exhibit NWN/1004	Exhibit Accompanying Direct Testimony of Kimberly Heiting (Radio Cost Per Point Analysis).
Exhibit NWN/1005	Exhibit Accompanying Direct Testimony of Kimberly Heiting (Challenge of Media Fragmentation).
Exhibit NWN/1006	Exhibit Accompanying Direct Testimony of Kimberly Heiting (People Reached by Major Media).

Exhibit NWN/1007	Exhibit Accompanying Direct Testimony of Kimberly Heiting (Market Perception Survey Results).
Exhibit NWN/1100	Direct Testimony of Russell A. Feingold, dated December 30, 2011.
Exhibit NWN/1101	Exhibit Accompanying Direct Testimony of Russell A. Feingold (Long-Run Incremental Cost Study).
Exhibit NWN/1102	Exhibit Accompanying Direct Testimony of Russell A. Feingold (Rate Design).
Exhibit NWN/1200	Direct Testimony of Natasha Siores, dated December 30, 2011.
Exhibit NWN/1300	Direct Testimony of Robert Wyatt, dated December 30, 2011.
Exhibit NWN/1400	Direct Testimony of Sandra K. Hart, dated December 30, 2011.
Exhibit NWN/1401	Exhibit Accompanying Direct Testimony of Sandra K. Hart (First Amended Complaint in the Circuit Court of the State of Oregon for the County of Multnomah).
Exhibit NWN/1500	Direct Testimony of C. Alex Miller, dated December 30, 2011.
Exhibit NWN/1501	Exhibit Accompanying Direct Testimony of C. Alex Miller (NW Natural's Application to Defer Environmental Remediation Costs).
Exhibit NWN/1502	Exhibit Accompanying Direct Testimony of C. Alex Miller (Environmental Cost Recovery Hypothetical Scenario).
Exhibit NWN/1503	Exhibit Accompanying Direct Testimony of C. Alex Miller (Proposed State Allocation of Environmental Deferrals).
Exhibit NWN/1600	Direct Testimony of Andrew Middleton, dated December 30, 2011.
Exhibit NWN/1601	Exhibit Accompanying Direct Testimony of Andrew Middleton (Schematic Diagram of the Overall General Gas Manufacturing, Purification and Storage Processes).
Exhibit NWN/1602	Exhibit Accompanying Direct Testimony of Andrew Middleton (Photographs of MPG Sites).
Exhibit NWN/1603	Exhibit Accompanying Direct Testimony of Andrew Middleton (Site Layout Plan, Schematic Diagrams and Graphs).
Exhibit NWN/1604	Exhibit Accompanying Direct Testimony of Andrew Middleton (Andrew Middleton Curriculum Vitae).
Exhibit NWN/1700	Direct Testimony of Onita R. King, dated December 30, 2011.
Exhibit NWN/1701	Exhibit Accompanying Direct Testimony of Onita R. King (Tariffs).
Exhibit NWN/1800	Reply Testimony of David Anderson, dated June 15, 2012.

Exhibit NWN/1900	Reply Testimony of Natasha Soares, dated June 15, 212.
Exhibit NWN/1901	Exhibit Accompanying Reply Testimony of Natasha Soares (Illustration of Decoupling Mechanisms).
Exhibit NWN/1902	Exhibit Accompanying Reply Testimony of Natasha Soares (Ratemaking Guidance on Working Gas Inventory).
Exhibit NWN/1903	Exhibit Accompanying Reply Testimony of Natasha Soares (Increase in Revenue Requirement).
Exhibit NWN/1904	Exhibit Accompanying Reply Testimony of Natasha Soares (Test Year Normalizing Adjustments).
Exhibit NWN/1905	Exhibit Accompanying Reply Testimony of Natasha Soares (Proforma Cost of Capital and Revenue Sensitive Costs).
Exhibit NWN/2000	Reply Testimony of Stephen P. Feltz, dated June 15, 2012.
Exhibit NWN/2001	Exhibit Accompanying Reply Testimony of Stephen P. Feltz (Embedded Cost of Long-Term Capital).
Exhibit NWN/2002	Exhibit Accompanying Reply Testimony of Stephen P. Feltz (Historical Interest Rate Trends).
Exhibit NWN/2003	Exhibit Accompanying Reply Testimony of Stephen P. Feltz (OPUC Staff's Response to NWN's DR 54-55).
Exhibit NWN/2004	Exhibit Accompanying Reply Testimony of Stephen P. Feltz (OPUC Staff's Response to NWN's DR 47 CONFIDENTIAL).
Exhibit NWN/2005	Exhibit Accompanying Reply Testimony of Stephen P. Feltz (Monte Carlo Simulation Results).
Exhibit NWN/2006	Exhibit Accompanying Reply Testimony of Stephen P. Feltz (NWN Pension Funding Analysis).
Exhibit NWN/2007	Exhibit Accompanying Reply Testimony of Stephen P. Feltz (Aon Hewitt Scenario CONFIDENTIAL).
Exhibit NWN/2008	Exhibit Accompanying Reply Testimony of Stephen P. Feltz (AGA Survey Results).
Exhibit NWN/2100	Reply Testimony of Samuel C. Hadaway, dated June 15, 2012.
Exhibit NWN/2101	Exhibit Accompanying Reply Testimony of Samuel C. Hadaway (Authorized Gas Utility Equity Returns).
Exhibit NWN/2102	Exhibit Accompanying Reply Testimony of Samuel C. Hadaway (Long-Term Interest Rate Trends).

Exhibit NWN/2103	Exhibit Accompanying Reply Testimony of Samuel C. Hadaway (Recalculation of Three-stage DCF Model).
Exhibit NWN/2104	Exhibit Accompanying Reply Testimony of Samuel C. Hadaway (Revised Risk Premium Analysis).
Exhibit NWN/2105	Exhibit Accompanying Reply Testimony of Samuel C. Hadaway (GDP Growth Rate Forecast).
Exhibit NWN/2106	Exhibit Accompanying Reply Testimony of Samuel C. Hadaway (Discounted Cash Flow Analysis).
Exhibit NWN/2107	Exhibit Accompanying Reply Testimony of Samuel C. Hadaway (Risk Premium Analysis).
Exhibit NWN/2200	Reply Testimony of Grant Yoshihara, dated June 15, 2011.
Exhibit NWN/2201	Exhibit Accompanying Reply Testimony of Grant Yoshihara (NWN 2011 Modified IRP – pg. 5.1).
Exhibit NWN/2202	Exhibit Accompanying Reply Testimony of Grant Yoshihara (NWN 2011 Modified IRP – pgs. 3.19 and 5.32).
Exhibit NWN/2203	Exhibit Accompanying Reply Testimony of Grant Yoshihara (NWN Monmouth Project Financial Authorization).
Exhibit NWN/2204	Exhibit Accompanying Reply Testimony of Grant Yoshihara (WH Pacific Project Engineering Report).
Exhibit NWN/2205	Exhibit Accompanying Reply Testimony of Grant Yoshihara (System Integrity Program Budget Forecast-CONFIDENTIAL).
Exhibit NWN/2206	Exhibit Accompanying Reply Testimony of Grant Yoshihara (OPUC Staff's Response to NWN DR 57).
Exhibit NWN/2207	Exhibit Accompanying Reply Testimony of Grant Yoshihara (AGA's Natural Gas Rate Round-Up).
Exhibit NWN/2208	Exhibit Accompanying Reply Testimony of Grant Yoshihara (U.S. Department of Transportation Call to Action).
Exhibit NWN/2209	Exhibit Accompanying Reply Testimony of Grant Yoshihara (U.S. Department of Transportation Pipeline and Hazardous Materials Safety Administration Letters).
Exhibit NWN/2300	Reply Testimony of John Sohl, dated June 15, 2011.
Exhibit NWN/2301	Exhibit Accompanying Reply Testimony of John Sohl (Unregulated FTE Labor Allocation).
Exhibit NWN/2302	Exhibit Accompanying Reply Testimony of John Sohl (O&M / Labor in Revenue Requirement Model).



- Exhibit NWN/2303 Exhibit Accompanying Reply Testimony of John Sohl (Position Descriptions for Staff's FTE Adjustments).
- Exhibit NWN/2304 Exhibit Accompanying Reply Testimony of John Sohl (FTE Adjustments to NW Natural's Direct Case).
- Exhibit NWN/2305 Exhibit Accompanying Reply Testimony of John Sohl (Payroll Expense Adjustment).
- Exhibit NWN/2400 Reply Testimony of Lea Anne Doolittle, dated June 15, 2012.
- Exhibit NWN/2401 Exhibit Accompanying Reply Testimony of Lea Anne Doolittle (Job Postings).
- Exhibit NWN/2500 Reply Testimony of Russell A. Feingold, dated June 15, 2012.
- Exhibit NWN/2501 Exhibit Accompanying Reply Testimony of Russell A. Feingold (OPUC Staff's DR 274).
- Exhibit NWN/2502 Exhibit Accompanying Reply Testimony of Russell A. Feingold (NWN Gas Distribution System Behind the City Gate).
- Exhibit NWN/2503 Exhibit Accompanying Reply Testimony of Russell A. Feingold (Relationship Between Miles of Main and Customers).
- Exhibit NWN/2600 Reply Testimony of C. Alex Miller, dated June 15, 2012.
- Exhibit NWN/2601 Exhibit Accompanying Reply Testimony of C. Alex Miller (NWIGU-CUB DR 96).
- Exhibit NWN/2602 Exhibit Accompanying Reply Testimony of C. Alex Miller (OPUC Staff's Response to NWN DR 14).
- Exhibit NWN/2700 Reply Testimony of Keith White, dated June 15, 2012.
- Exhibit NWN/2701 Exhibit Accompanying Reply Testimony of Keith White (Altos Management Partners, Inc. Report – Assessment of the Effectiveness and Efficiency of Northwest Natural Storage Operations).
- Exhibit NWN/2702 Exhibit Accompanying Reply Testimony of Keith White (Comparison of Contract Prices and Interstate Storage Agreements – CONFIDENTIAL).
- Exhibit NWN/2703 Exhibit Accompanying Reply Testimony of Keith White (Interstate Storage – Sharing Alternative – CONFIDENTIAL).
- Exhibit NWN/2800 Reply Testimony of Onita R. King, dated June 15, 2012.
- Exhibit NWN/2801 Exhibit Accompanying Reply Testimony of Onita R. King (Reconnection Charges – 2011).

Exhibit NWN/2802	Exhibit Accompanying Reply Testimony of Onita R. King (Cost of Delinquent Turn-On).
Exhibit NWN/2803	Exhibit Accompanying Reply Testimony of Onita R. King (Rate Schedule 32, Large Volume Non-Residential Sales and Transportation Service).
Exhibit NWN/2900	Surrebuttal Testimony of David Anderson, dated August 9, 2012.
Exhibit NWN/3000	Surrebuttal Testimony of Natasha Siores, dated August 9, 2012.
Exhibit NWN/3001	Exhibit Accompanying Surrebuttal Testimony of Natasha Siores (OPUC Responses to NWN DRs OPUC 74-75).
Exhibit NWN/3100	Surrebuttal Testimony of Stephen P. Feltz, dated August 9, 2012.
Exhibit NWN/3101	Exhibit Accompanying Surrebuttal Testimony of Stephen P. Feltz (10-Year Swap Distribution of Outcomes).
Exhibit NWN/3200	Surrebuttal Testimony of Samuel C. Hadaway, dated August 9, 2012.
Exhibit NWN/3201	Exhibit Accompanying Surrebuttal Testimony of Samuel C. Hadaway (Authorized Gas Utility Equity Returns).
Exhibit NWN/3202	Exhibit Accompanying Surrebuttal Testimony of Samuel C. Hadaway (DCF Model).
Exhibit NWN/3203	Exhibit Accompanying Surrebuttal Testimony of Samuel C. Hadaway (Storm Three-stage DCF Model).
Exhibit NWN/3300	Surrebuttal Testimony of Grant Yoshihara, dated August 9, 2012.
Exhibit NWN/3400	Surrebuttal Testimony of John Sohl, dated August 9, 2012.
Exhibit NWN/3401	Exhibit Accompanying Surrebuttal Testimony of John Sohl (FTE Position Assumptions-CONFIDENTIAL).
Exhibit NWN/3402	Exhibit Accompanying Surrebuttal Testimony of John Sohl (Payroll Analysis Report-Not Including Bonuses).
Exhibit NWN/3403	Exhibit Accompanying Surrebuttal Testimony of John Sohl (Mains & Services).
Exhibit NWN/3404	Exhibit Accompanying Surrebuttal Testimony of John Sohl (Capital Breakdown (2009-2011)).
Exhibit NWN/3500	Surrebuttal Testimony of Lea Anne Doolittle, dated August 9, 2012.
Exhibit NWN/3501	Exhibit Accompanying Surrebuttal Testimony of Lea Anne Doolittle (AGA Emergency Response Executive Summary).

Exhibit NWN/3502	Exhibit Accompanying Surrebuttal Testimony of Lea Anne Doolittle (AGA's Commitment to Enhancing Safety).
Exhibit NWN 3503	Exhibit Accompanying Surrebuttal Testimony of Lea Anne Doolittle (Safety and Compliance Positions in Progress).
Exhibit NWN 3600	Surrebuttal Testimony of Russell A. Feingold, dated August 9, 2012.
Exhibit NWN/3601	Exhibit Accompanying Surrebuttal Testimony of Russell A. Feingold (Investment Costs to Serve New Customers).
Exhibit NWN/3700	Surrebuttal Testimony of C. Alex Miller, dated August 9, 2012.
Exhibit NWN/3800	Surrebuttal Testimony of Keith White, dated August 9, 2012.
Exhibit NWN/3801	Exhibit Accompanying Surrebuttal Testimony of Keith White (Interstate Storage – Comprehensive Electric-Gas Investments per Customer).
Exhibit NWN/3802	Exhibit Accompanying Surrebuttal Testimony of Keith White (Staff/Zimmerman's Workpaper (DR 370-375)).
Exhibit NWN/3803	Exhibit Accompanying Surrebuttal Testimony of Keith White (Interstate Storage – Sharing Alternative).
Exhibit NWN/3900	Surrebuttal Testimony of David Williams, dated August 9, 2012.
Exhibit NWN/4000	Surrebuttal Testimony of Onita R. King, dated August 9, 2012.
Exhibit NWN/4100	Surrebuttal Testimony of Andrew Middleton, dated August 9, 2012 – CONFIDENTIAL.
Exhibit NWN/4200	Surrebuttal Testimony of Gregg Kantor, dated August 9, 2012.

#### **CROSS EXAMINATION EXHIBITS IN UG 221**

Courtesy Copy	NWN/2602 – Staff Response to Northwest Natural Data Request #14.
Exhibit NWN/4300	Commission Order No. 95-322 issued in Docket UE 88.
Exhibit NWN/4301	PacifiCorp Application for Accounting Order Re Powerdale in Docket UM 1298.
Exhibit NWN/4302	Commission Order No. 07-375 issued in Docket UM 1298.
Exhibit NWN/4303	Direct Testimony of R. Bryce Dalley filed by PacifiCorp as Exhibit 700 in Docket UE 210.

Exhibit NWN/4304	Direct Testimony of R. Bryce Dalley filed by PacifiCorp as Exhibit 1100 in Docket UE 246.
Exhibit NWN/4305	Staff Opening Comments re Issues List in Docket UM 1147.
Exhibit NWN/4306	Commission Order No. 05-1070 issued in Docket UM 1147.
Courtesy Copy	NWN/2006, Feltz/1.
Exhibit NWN/4307	Staff Responses to NW Natural Data Requests 48 and 49.
Exhibit NWN/4308	Statement of Financial Accounting Standards No. 87.
Exhibit NWN/4309	Commission Order No. 03-214 issued in Docket UM 1074.
Exhibit NWN/4310	Staff Opening Brief in Docket No. DR 32.
Exhibit NWN/4311	Accounting for Public Utilities, Hahne, Aliff, Deloitte & Touche, Chapter 5.
Exhibit NWN/4312	PacifiCorp Exhibit PAC/1102, Tab B.15 Miscellaneous Rate Base in Docket UE 246.
Exhibit NWN/4313	Commission Order No. 07-032 issued in Docket UF 4235.
Courtesy Copy	NWN/2003 – Staff Response to Northwest Natural Data Request 55.
Exhibit NWN/4314	Staff Response to Northwest Natural Data Request 53.
Exhibit NWN/4315	NWN/2006 Derivatives Policy.
Exhibit NWN/4316	NWN Response to Stat Data Request 424.
Exhibit NWN/4316(a)	Derivatives Implementation Group interpretation of FASB 133.
Exhibit NWN/4317	Northwest Natural's 3/31/2009 10-Q.
Exhibit NWN/4318	Northwest Natural's 2009 Annual Report.
Exhibit NWN/4319	Map of Mid-Willamette Valley Feeder.
Exhibit NWN/4320	Modified 2011 Integrated Resource Plan.
Exhibit NWN/4321	Least-cost Planning for Resource Acquisition.
Exhibit NWN/4322	Direct Testimony of Samuel C. Hadaway filed by Northwest Natural as Exhibit NWN/1200 in Docket UG 152.

Exhibit NWN/4323 Chart of AA-Utility, AA-Bank & 10-Year Swap Historical Rates.  
Exhibit NWN/4324 Dept Issuance & Swap Analysis.

DATED: August 20, 2012

**MCDOWELL RACKNER & GIBSON PC**



Lisa F. Rackner  
Amie Jamieson

**NORTHWEST NATURAL GAS COMPANY**

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CERTIFICATE OF SERVICE

I hereby certify that I served a true and correct copy of the foregoing document in UG 221 on the following named person(s) on the date indicated below by email addressed to said person(s) at his or her last-known address(es) indicated below.

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Dated: August 20, 2012

  
\_\_\_\_\_  
Wendy McIndoo  
Office Manager