

**MARK R. THOMPSON**  
Manager, Rates & Regulatory Affairs  
Tel: 503.721-2476  
Fax: 503.721.2516  
email: mark.thompson@nwnatural.com



October 15, 2013

**VIA ELECTRONIC FILING**

Public Utility Commission of Oregon  
3930 Fairview Industrial Drive SE  
Post Office Box 1088  
Salem, Oregon 97308-1088

Attn: Filing Center

Re: **OPUC Docket UM 1027:**  
Application for Reauthorization for Deferred Accounting of Refunds or Collections  
of Distribution Margin for Twelve Months

Northwest Natural Gas Company, dba NW Natural ("NW Natural" or the  
"Company"), hereby files the above-referenced Application for Reauthorization of Deferred  
Accounting of Refunds or Collections of Distribution Margin.

A notice of this Application has been served on all parties who participated in the  
Company's most recent general rate case, UG 221, and is attached hereto as Exhibit B. A  
Certificate of Service is attached as Exhibit C.

If you have questions, please call Jennifer Gross at (503) 226-4211, ext. 3590.

Sincerely,

*/s/ Mark R. Thompson*

Mark Thompson  
Manager, Rates and Regulatory Affairs

attachments

BEFORE THE PUBLIC UTILITY COMMISSION

OF OREGON

UM 1027

NW Natural Application for Reauthorization  
For Deferred Accounting of Refunds or  
Collections of Distribution Margin

1 In accordance with ORS 757.259 and ORS 757.262, and OAR 860-030-0035,  
2 NW Natural (or the “Company”) files this application with the Public Utility Commission of  
3 Oregon (the “Commission”) for an order authorizing the Company to record and defer  
4 with interest, on an ongoing basis, the amount by which actual distribution margin per  
5 residential and commercial customer is different from the margin to be collected from  
6 residential and commercial customers based on “normal” consumption, as assumed in  
7 the Company’s most recent general rate case, UG 221. This request is for the twelve-  
8 month period beginning November 1, 2013 and ending October 31, 2014.

9 In support of this Application, NW Natural states:

10 **1. NW Natural**

11 NW Natural is a public utility in the state of Oregon and is subject to the  
12 jurisdiction of the Commission with regard to rates, service, and accounting practices.  
13 NW Natural also provides retail natural gas service in the states of Oregon and  
14 Washington.

15 **2. Statutory Authority**

16 This Application is filed pursuant to ORS 757.259 and ORS 757.262, which  
17 empower the Commission to authorize the deferral of expenses or revenues of a public  
18 utility for later incorporation in rates.

19 //

1 **3. Communications**

2 Communications regarding this Application should be addressed to:

3  
4 NW Natural  
5 e-filing for Regulatory Affairs  
6 220 NW Second Avenue  
7 Portland, Oregon 97209-3991  
8 Telephone: (503) 226-4211, ext. 3589  
9 Facsimile: (503) 721-2516  
10 E-mail: eFiling@nwnatural.com

11 and

12  
13  
14 Jennifer Gross  
15 Tariffs & Regulatory Compliance Consultant  
16 NW Natural  
17 220 NW Second Avenue  
18 Portland, OR 97209-3991  
19 Telephone: (503) 226- 4211, ext. 3590  
20 Facsimile (503) 721-2516  
21 E-mail: jennifer.gross@nwnatural.com  
22

23 **4. Description of Request - OAR 860-027-0300(3)(a)**

24 Parties to the Company's last general rate case, UG 221, signed a stipulation  
25 agreeing to the continuation of the Company's decoupling mechanism. This Stipulation  
26 was adopted by Commission Order No. 12-408, issued October 26, 2012.

27 **5. Reason for Application for Reauthorization of Deferred Accounting - OAR**  
28 **860-027-0300(3)(b)**

29 In accordance with the statutory authority provided by ORS 767.259 and ORS  
30 757.262, and the agreement reached by parties in UG 221 to allow the Company to  
31 continue its decoupling mechanism with minor but no substantive changes, NW Natural  
32 proposes to record and defer, with interest, the amount by which actual distribution  
33 margin per residential and commercial customer is different from the margin to be  
34 collected from residential and commercial customers based on "normal" consumption, as  
35 assumed in the Company's most recent general rate case filing, UG 221.

36 **6. Accounting - OAR 860-027-0300(3)(c)**

1 NW Natural proposes to record the amounts described in paragraph (7) below of  
2 this Application in a sub-account of Account 186. In the absence of the Commission's  
3 approval of this Application, the Company would record under- or over-collected  
4 distribution margin as utility operating revenue in FERC Account 400.

5 **7. Estimated Amounts Subject to Deferral – OAR 860-027-0300(3)(d)**

6 NW Natural cannot estimate what amounts will be recorded in the distribution  
7 margin normalization "use balancing account" for the upcoming twelve-month period  
8 because the amount is dependent on volume variance resulting from the actual price  
9 and conservation responses.

10 **8. Entries in Deferred Account To-Date– OAR 860-027-0300(4)(a)**

11 Exhibit A, which is attached, demonstrates the distribution margin differential  
12 deferred under this docket (UM 1027) for the past two years.

13 **9. Reason for Continuation of Deferral Account – OAR 860-027-0300(4)(b)**

14 NW Natural seeks continuation of this deferral account in accordance with the  
15 agreement reached by parties in UG 221 to continue to allow the Company to recover  
16 one hundred percent (100%) of the difference between the actual distribution margin per  
17 residential and commercial customer and the margin to be collected from residential and  
18 commercial customers based on "normal" consumption, as assumed in the Company's  
19 most recent general rate case, UG 221.

20 **10. Requirements per Commission Order No. 09-263**

21 Below is the information required per Commission Order No. 09-263, issued in  
22 Docket UM 1286, Staff's Investigation into Purchased Gas Adjustment Mechanisms:

- 23 **a. A completed Summary Sheet, the location in the PGA filing, and an**  
24 **account map that highlights the transfer of dollars from one account to**  
25 **another**

1 Exhibit A includes the Summary Sheet which shows the amounts  
2 deferred for residential and commercial customers and demonstrates the  
3 transfer of dollars from one account to another. Exhibit A was included in the  
4 Company's 2013-14 PGA filing as work papers and attached to the electronic  
5 filing as a file entitled, "Proposed Temps Oregon 2013-2014 PGA August  
6 filing.xlsx."

7 **b. The effective date of the deferral**

8 This application is for the twelve-month period beginning November 1,  
9 2013 and ending October 31, 2014.

10 **c. Prior year Order Number approving the deferral**

11 Permission to defer 100% of the Company's distribution margin  
12 differential was last granted on November 20, 2012, in Commission Order  
13 No. 12-449.

14 **d. The amount deferred last year**

15 See Exhibit A.

16 **e. The amount amortized last year**

17 See Exhibit A.

18 **f. The interest rate that will apply to the accounts**

19 The interest rate for deferral accounts is 7.78%. Monies that have  
20 been transferred for amortization accrue interest at the rate of 1.38%.

21 **g. An estimate of the upcoming PGA-period deferral and / or amortization**

22 NW Natural is unable to estimate the amount to be deferred during  
23 the next PGA cycle. The Company's intent is to amortize for collection all  
24 that is deferred.

25 ///

1           WHEREFORE, NW Natural respectfully requests that in accordance with ORS  
2 757.259, as amended, the Commission authorize the Company to record and defer, on  
3 an ongoing basis, the amount by which actual distribution margin per residential and  
4 commercial customer is different from the margin assumed in UG 221 to be collected  
5 from residential and commercial customers based on “normal” consumption.

6                       DATED this 15<sup>th</sup> day of October 2013.

7   Respectfully submitted,

8   NW NATURAL

9  
10   /s/ Mark R. Thompson  
11   Mark R. Thompson  
12   Manager, Rates and Regulatory Affairs  
13   NW Natural  
14   220 NW Second Avenue  
15   Portland, Oregon 97209  
16   Phone: (503) 721-2476  
17   Facsimile: (503) 721-2516  
18   E-mail: mark.thompson@nwnatural.com  
19

**Exhibit A**

Company: Northwest Natural Gas Company  
 State: Oregon  
 Description: Deferral of Oregon Residential Decoupling  
 Account Number: 186275  
 Authorized in dockets UG 143 and UM 1027  
 Last deferral reauthorization was Order 12-449 in UM 1027

1	Debit	(Credit)						
2								
3								Total
4	Month/Year	Note	Deferral	Transfers	Interest	Interest Rate	Activity	Balance
5	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
6								
7	Beginning Balance							
70	Nov-11	<b>1</b>	680,278.70	(17,130,909.14)	10,604.85	8.618%	(16,440,025.59)	1,827,400.01
71	Dec-11		5,277,359.02		32,073.89	8.618%	5,309,432.91	7,136,832.92
72	Jan-12		2,032,497.05		58,552.71	8.618%	2,091,049.76	9,227,882.68
73	Feb-12		1,600,421.64		72,018.42	8.618%	1,672,440.06	10,900,322.74
74	Mar-12		2,567,971.65		87,503.64	8.618%	2,655,475.29	13,555,798.03
75	Apr-12		812,518.05		100,270.84	8.618%	912,788.89	14,468,586.92
76	May-12		207,884.52		104,655.05	8.618%	312,539.57	14,781,126.49
77	Jun-12		(958,586.95)		102,711.00	8.618%	(855,875.95)	13,925,250.54
78	Jul-12		(1,070,811.79)		96,161.40	8.618%	(974,650.39)	12,950,600.15
79	Aug-12		810,936.91		95,918.83	8.618%	906,855.74	13,857,455.89
80	Sep-12	<b>2</b>	250,035.71	(10.69)	100,417.39	8.618%	350,442.41	14,207,898.30
81	Oct-12		1,357,207.02		106,909.89	8.618%	1,464,116.91	15,672,015.21
82	Nov-12	<b>3</b>	1,472,772.44	(15,672,015.21)	4,774.24	7.78%	(14,194,468.53)	1,477,546.68
83	Dec-12		(435,221.02)		8,168.59	7.78%	(427,052.43)	1,050,494.25
84	Jan-13		482,332.46		8,374.27	7.78%	490,706.73	1,541,200.98
85	Feb-13		(865,323.18)		7,187.03	7.78%	(858,136.15)	683,064.83
86	Mar-13		3,199,583.70		14,800.52	7.78%	3,214,384.22	3,897,449.05
87	Apr-13		(1,083,882.32)		21,754.88	7.78%	(1,062,127.44)	2,835,321.61
88	May-13		(303,931.67)		17,397.09	7.78%	(286,534.58)	2,548,787.03
89	Jun-13		434,761.25		17,933.99	7.78%	452,695.24	3,001,482.27
90	Jul-13		427,732.23		20,846.18	7.78%	448,578.41	3,450,060.68
91	Aug-13		635,016.68		24,426.41	7.78%	659,443.09	4,109,503.77
92	Sep-13		(562,377.23)		24,820.24	7.78%	(537,556.99)	3,571,946.78
93	Oct-13				23,158.12	7.78%	23,158.12	3,595,104.90

<b>Amount Deferred during Nov 12 - Oct 13 with interest:</b>	<b>3,595,104.90</b>
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**History truncated for ease of viewing**

**NOTES**

- 1 - October balance transferred to account 186277 for amortization.
- 2 - Based on deferrals recognized as of the date of this application.
- 3 - Per Order 12-473, beginning November 2012, the October balance is transferred to 186277 for amortization

**Exhibit A**

Company: Northwest Natural Gas Company  
 State: Oregon  
 Description: Amortization of Oregon Residential Decoupling  
 Account Number: 186277  
 Dockets UM 1027 and UG 238  
 Amortization of 2011-12 deferral balance approved in Order 12-413 in UG 238

1	Debit	(Credit)						
2								
3						Interest		
4	Month/Year	Note	Amortization	Transfers	Interest	Rate	Activity	Balance
5	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
6								
7	Beginning Balance							
74	Nov-11	old rates	(581,260.84)		211.25	2.24%	(581,049.59)	(177,247.76)
75		new rates <b>(1)</b>	(736,169.13)	17,130,909.14	28,077.73	2.01%	16,422,817.74	16,245,569.98
76	Dec-11		(2,684,898.37)		24,962.73	2.01%	(2,659,935.64)	13,585,634.34
77	Jan-12		(2,976,092.47)		20,263.46	2.01%	(2,955,829.01)	10,629,805.33
78	Feb-12		(2,416,446.83)		15,781.15	2.01%	(2,400,665.68)	8,229,139.65
79	Mar-12		(2,337,971.99)		11,825.76	2.01%	(2,326,146.23)	5,902,993.42
80	Apr-12		(1,806,385.13)		8,374.67	2.01%	(1,798,010.46)	4,104,982.96
81	May-12		(1,052,612.08)		5,994.28	2.01%	(1,046,617.80)	3,058,365.16
82	Jun-12		(710,703.18)		4,527.55	2.01%	(706,175.63)	2,352,189.53
83	Jul-12		(466,482.31)		3,549.24	2.01%	(462,933.07)	1,889,256.46
84	Aug-12		(355,115.40)		2,867.10	2.01%	(352,248.30)	1,537,008.16
85	Sep-12		(382,735.85)		2,253.95	2.01%	(380,481.90)	1,156,526.26
86	Oct-12		(549,400.97)		1,477.06	2.01%	(547,923.91)	608,602.35
87	Nov-12	old rates	(652,316.06)		473.09	2.01%	(651,842.97)	(43,240.62)
88		new rates <b>(1)</b>	(484,955.35)	15,672,015.21	18,901.18	1.47%	15,205,961.04	15,162,720.42
89	Dec-12		(1,896,242.05)		17,412.88	1.47%	(1,878,829.17)	13,283,891.25
90	Jan-13		(2,837,903.69)		14,534.55	1.47%	(2,823,369.14)	10,460,522.11
91	Feb-13		(2,266,423.17)		11,425.96	1.47%	(2,254,997.21)	8,205,524.90
92	Mar-13		(1,735,813.13)		8,988.58	1.47%	(1,726,824.55)	6,478,700.35
93	Apr-13		(1,223,456.26)		7,187.04	1.47%	(1,216,269.22)	5,262,431.13
94	May-13		(754,632.93)		5,984.27	1.47%	(748,648.66)	4,513,782.47
95	Jun-13		(579,633.81)		5,174.36	1.47%	(574,459.45)	3,939,323.02
96	Jul-13		(357,001.27)		4,607.01	1.47%	(352,394.26)	3,586,928.76
97	Aug-13		(305,019.54)		4,207.16	1.47%	(300,812.38)	3,286,116.38
98	Sep-13		(313,805.10)		3,833.29	1.47%	(309,971.81)	2,976,144.57
99	Oct-13	forecast	(941,616.15)		3,069.04	1.47%	(938,547.11)	2,037,597.46

**Amount Amortized during Nov 12 - Oct 13 with interest: #####**

**History truncated for ease of viewing**

**NOTES**

**1** - Transfer in is from the October balance of deferral account 186275



**Exhibit A**

Company: Northwest Natural Gas Company  
 State: Oregon  
 Description: Deferral of Oregon Commercial Decoupling  
 Account Number: 186270  
 Authorized in dockets UG 143 and UM 1027  
 Last deferral reauthorization was Order 12-449 in UM 1027

1 Debit (Credit)

2

3

4	Month/Year	Note	Deferral	Transfers	Interest	Interest	Activity	Balance
5	(a)	(b)	(c)	(d)	(e)	Rate	(g)	(h)
6						(f)		
7	Beginning Balance							
70	Nov-11	<b>1</b>	117,104.25	(2,434,807.78)	1,549.54	8.618%	(2,316,153.99)	275,864.98
71	Dec-11		1,142,977.76		6,085.41	8.618%	1,149,063.17	1,424,928.15
72	Jan-12		111,728.68		10,634.56	8.618%	122,363.24	1,547,291.39
73	Feb-12		147,614.32		11,642.19	8.618%	159,256.51	1,706,547.90
74	Mar-12		196,776.60		12,962.45	8.618%	209,739.05	1,916,286.95
75	Apr-12		(6,589.29)		13,738.47	8.618%	7,149.18	1,923,436.13
76	May-12		(45,443.26)		13,650.30	8.618%	(31,792.96)	1,891,643.17
77	Jun-12		(223,946.04)		12,781.00	8.618%	(211,165.04)	1,680,478.13
78	Jul-12		(433,966.50)		10,510.33	8.618%	(423,456.17)	1,257,021.96
79	Aug-12		696,007.21		11,526.76	8.618%	707,533.97	1,964,555.93
80	Sep-12		55,569.86		14,308.33	8.618%	69,878.19	2,034,434.12
81	Oct-12		(35,678.89)		14,482.51	8.618%	(21,196.38)	2,013,237.74
82	Nov-12	<b>2</b>	986,053.63	(2,013,237.74)	3,196.46	7.78%	(1,023,987.65)	989,250.09
83	Dec-12		605,899.36		8,377.76	7.78%	614,277.12	1,603,527.21
84	Jan-13		885,243.36		13,265.87	7.78%	898,509.23	2,502,036.44
85	Feb-13		(177,674.65)		15,645.57	7.78%	(162,029.08)	2,340,007.36
86	Mar-13		888,503.65		18,051.28	7.78%	906,554.93	3,246,562.29
87	Apr-13		342,340.72		22,158.30	7.78%	364,499.02	3,611,061.31
88	May-13		(291,501.59)		22,466.76	7.78%	(269,034.83)	3,342,026.48
89	Jun-13		434,357.52		23,075.51	7.78%	457,433.03	3,799,459.51
90	Jul-13		739,812.18		27,031.39	7.78%	766,843.57	4,566,303.08
91	Aug-13		642,115		31,686.39	7.78%	673,801.56	5,240,104.64
92	Sep-13		(86,000)		33,694.56	7.78%	(52,305.53)	5,187,799.11
93	Oct-13				33,634.23	7.78%	33,634.23	5,221,433.34

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<b>Amount Deferred during Nov 12 - Oct 13 with interest:</b>	<b>5,221,433.34</b>
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98

99 **History truncated for ease of viewing**

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101 **NOTES**

102 **1** - September balance plus October interest on the balance transferred to account 186271 for amortization.

103 **2** - Per Order 12-473, beginning November 2012, the October balance is transferred to 186277 for amortization

**Exhibit A**

Company: Northwest Natural Gas Company  
 State: Oregon  
 Description: Amortization of Oregon Commercial Decoupling  
 Account Number: 186271  
 Dockets UM 1027 and UG 238  
 Amortization of 2011-12 deferral balance approved in Order 12-413 in UG 238

1	Debit	(Credit)						
2								
3						Interest		
4	Month/Year	Note	Amortization	Transfers	Interest	Rate	Activity	Balance
5	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
6								
7	Beginning Balance							
74	Nov-11	old rates	(107,601.66)		(60.36)	2.24%	(107,662.02)	(86,196.77)
75		new rates <b>(1)</b>	(88,289.87)	2,434,807.78	4,004.36	2.01%	2,350,522.27	2,264,325.50
76	Dec-11		(339,818.31)		3,508.15	2.01%	(336,310.16)	1,928,015.34
77	Jan-12		(380,605.21)		2,910.67	2.01%	(377,694.54)	1,550,320.80
78	Feb-12		(315,339.94)		2,332.69	2.01%	(313,007.25)	1,237,313.55
79	Mar-12		(302,663.48)		1,819.02	2.01%	(300,844.46)	936,469.09
80	Apr-12		(244,068.67)		1,364.18	2.01%	(242,704.49)	693,764.60
81	May-12		(154,404.15)		1,032.74	2.01%	(153,371.41)	540,393.19
82	Jun-12		(117,087.52)		807.10	2.01%	(116,280.42)	424,112.77
83	Jul-12		(88,907.18)		635.93	2.01%	(88,271.25)	335,841.52
84	Aug-12		(74,332.24)		500.28	2.01%	(73,831.96)	262,009.56
85	Sep-12		(79,001.65)		372.70	2.01%	(78,628.95)	183,380.61
86	Oct-12		(97,613.47)		225.41	2.01%	(97,388.06)	85,992.55
87	Nov-12	old rates	(95,087.92)		64.40	2.01%	(95,023.52)	(9,030.97)
88		new rates <b>(1)</b>	(62,185.93)	2,013,238	2,428.13	1.47%	1,953,479.94	1,944,448.97
89	Dec-12		(247,487.51)		2,230.36	1.47%	(245,257.15)	1,699,191.82
90	Jan-13		(365,573.99)		1,857.60	1.47%	(363,716.39)	1,335,475.43
91	Feb-13		(304,076.51)		1,449.71	1.47%	(302,626.80)	1,032,848.63
92	Mar-13		(238,069.18)		1,119.42	1.47%	(236,949.76)	795,898.87
93	Apr-13		(174,936.88)		867.83	1.47%	(174,069.05)	621,829.82
94	May-13		(121,994.27)		687.02	1.47%	(121,307.25)	500,522.57
95	Jun-13		(98,934.09)		552.54	1.47%	(98,381.55)	402,141.02
96	Jul-13		(70,723.49)		449.30	1.47%	(70,274.19)	331,866.83
97	Aug-13		(62,961.38)		367.97	1.47%	(62,593.41)	269,273.42
98	Sep-13		(63,648.35)		290.88	1.47%	(63,357.47)	205,915.95
99	Oct-13	forecast	(143,190.84)		164.54	1.47%	(143,026.30)	62,889.65

**Amount Amortized during Nov 12 - Oct 13 with interest: (1,941,317.12)**

History truncated for ease of viewing

**NOTES**

**1** - Transfer in is from the October balance of deferral account 186275



October 15, 2013

**NOTICE OF APPLICATION FOR REAUTHORIZATION TO  
DEFER CERTAIN EXPENSES OR REVENUES**

**To All Parties Who Participated in UG 221:**

Please be advised that today Northwest Natural Gas Company, dba NW Natural ("NW Natural" or "Company"), applied for reauthorization to continue deferrals relative to the Company's decoupling mechanism, pursuant to the provisions of ORS 757.259(2)(e). Copies of the Company's application are available for inspection at its main office.

**This is not a rate case.** The purpose of this Notice is to inform parties of record in the Company's most recent general rate case, UG 221, that the Application was filed.

Parties who desire more information or who wish to obtain a copy of the filing, or notice of the time and place of any hearing, if scheduled, should contact the Company or the Public Utility Commission of Oregon as follows:

**NW Natural  
Attn: Jennifer Gross  
220 NW Second Avenue  
Portland, Oregon 97209-3991  
Telephone: (503) 226-4211 ext 3590**

**Public Utility Commission of Oregon  
Attn: Filing Center  
3930 Fairview industrial Drive SE  
PO Box 1088  
Salem, Oregon 97308-1088  
Telephone: (503) 378-0886**

Any person may submit to the Commission written comments on this matter no sooner than 25 days from the date of this Application. The granting of this Application will not authorize a change in rates, but will permit the Company to defer amounts in rates to a subsequent proceeding.

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**CERTIFICATE OF SERVICE**

I hereby certify that I have this day served the foregoing NOTICE OF APPLICATION FOR DEFERRED ACCOUNTING ORDER FOR THE COMPANY'S DECOUPLING MECHANISM by electronic mail to all parties of record in the UG 221 proceeding, which is the Company's most recent general rate case.

*G. CATRIONA MCCRACKEN W*  
*CITIZENS' UTILITY BOARD OF OREGON*  
*catriona@oregoncub.org*

*ROBERT JENKS W*  
*CITIZENS' UTILITY BOARD OF OREGON*  
*bob@oregoncub.org*

*OPUC DOCKETS W*  
*CITIZENS' UTILITY BOARD OF OREGON*  
*dockets@oregoncub.org*

*CHAD M. STOKES W*  
*CABLE HUSTON BENEDICT*  
*HAAGENSEN & LLOYD LLP*  
*cstokes@cablehuston.com*

*TOMMY BROOKS W*  
*CABLE HUSTON BENEDICT*  
*HAAGENSEN & LLOYD LLP*  
*tbrooks@cablehuston.com*

*ED FINKLEA W*  
*NORTHWEST INDUSTRIAL GAS USERS*  
*efinklea@nwigu.org*

*JASON W. JONES W*  
*PUC STAFF-DEPARTMENT OF*  
*JUSTICE*  
*jason.w.jones@state.or.us*

*JESS KINCAID W*  
*COMMUNITY ACTION PARTNERSHIP*  
*OF OREGON*  
*jess@caporegon.org*

*WENDY GERLITZ W*  
*NW ENERGY COALITION*  
*wendy@nwenergy.org*

*JUDY JOHNSON W*  
*PUBLIC UTILITY COMMISSION*  
*OF OREGON*  
*judy.johnson@state.or.us*

*TERESA HAGINS W*  
*NORTHWEST PIPELINE GP*  
*teresa.l.hagins@williams.com*

*STEWART MERRICK W*  
*NORTHWEST PIPELINE GP*  
*stewart.merrick@williams.com*

*RANDY DAHLGREN W*  
*PORTLAND GENERAL ELECTRIC*  
*pge.opuc.filings@pgn.com*

*DOUGLAS C TINGEY W*  
*PORTLAND GENERAL ELECTRIC*  
*doug.tingey@pgn.com*

*LISA F RACKNER W*  
*MCDOWELL RACKNER & GIBSON PC*  
*dockets@mcd-law.com*

DATED at Portland, Oregon, this 15<sup>th</sup> day of October 2013.

        /s/ Kelley C. Miller                  
Kelley C. Miller  
Rates & Regulatory Affairs  
NW NATURAL  
220 NW Second Avenue  
Portland, Oregon 97209-3991  
1.503.226.4211, extension 3589  
kelley.miller@nwnatural.com