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November 30, 2010

Salem Safe Room
 Public Utility Commission of Oregon
 550 Capitol Street NE, Suite 215
 Salem, OR 97301-2551

Re: Docket No. UG 170
 Submission of Amended 2010 Tax Report by Northwest Natural Gas Company for
 Fiscal Years 2007, 2008 and 2009

Northwest Natural Gas Company, dba NW Natural (“NW Natural” or the “Company”) hereby files its **Amended** 2010 Tax Report (the “Report”) in Public Utility Commission of Oregon Docket No. UG 170 pursuant to OAR 860-022-0041, as amended by AR 517, Order No. 07-401 (“the Rules”). Following is a summary of changes with respect to the amended Report:

	<u>Federal and State Taxes Paid and Properly Attributed</u>	<u>Federal and State Taxes Collected in Rates</u>	<u>Difference between Taxes Paid and Taxes Collected</u>
Federal & State Income Taxes			
Oct. 15, 2010 Tax Report			
October 15, 2010	35,881,988	35,878,626	3,362
November 29, 2010	30,752,103	30,752,103	0
	<u>(5,129,885)</u>	<u>(5,126,523)</u>	<u>(3,362)</u>
Difference between taxes paid and taxes collected			<u>(3,362)</u>
Local Income Taxes			
Oct. 15, 2010 Tax Report			
October 15, 2010	83,941	83,941	0
November 29, 2010	454,857	454,857	0
	<u>370,916</u>	<u>370,916</u>	<u>0</u>
Difference between taxes paid and taxes collected			<u>0</u>

We have prepared the attached Amended Report based on what we believe is a reasonable interpretation of the Rules and tax report template provided by Commission staff. The above difference between federal and Oregon taxes paid and taxes collected of \$3,362 is due to recognition of the federal tax benefit received from the Oregon Dependent Care Tax Credit of \$9,607 as originally filed on Line 12 of Page 5 of 8.

Sincerely,

/s/ Linda S. Deckard

Linda S. Deckard

Attachments (Designated as Highly Confidential Information pursuant to Order No. 06-033)

cc: Portland Safe Room