Rates and Regulatory Affairs Facsimile: 503.721.2532



Confidential Material to Locked Cabinet Sofe Re

October 27, 2006

RECEIVED

OCT 27 2006

VIA HAND DELIVERY

Michael Grant Chief Administrative Law Judge Public Utility Commission of Oregon 550 Capitol Street N.E., Ste. 215 Salem, Oregon 97301

OCT 27 2006

Public Utility Commission of Oregon Administrative Hearing Division

Re: Docket No. UG 170 – Provision of Highly Confidential Workpapers

Dear Judge Grant:

Pursuant to Section 6 of the final rules adopted by the Oregon Public Utility Commission (the "Commission") in Docket No. AR 499 (the "Final Rules"), Northwest Natural Gas Company ("NW Natural") hereby provides copies of all highly confidential and public workpapers and documents (the "Workpapers") supporting the calculations of the amounts set forth in its October 15, 2006 tax report filed in Docket No. UG 170 (the "Tax Report"). The Workpapers which contain "highly confidential information" have been photocopied onto green paper, Bates numbered and placed in a sealed envelope subject to the protections set forth in the Protective Order adopted by the Commission in Order No. 06-033 (the "Highly Confidential Workpapers").

The Workpapers which contain public information have been photocopied onto white paper (the "Public Workpapers"). We have prepared two sets of the Public Workpapers and included one set with the Highly Confidential Workpapers under seal and the second set in a separate envelope.

We are hand delivering duplicate sets of the envelope containing the Highly Confidential Workpapers and the Public Workpapers and the envelope containing only the Public Workpapers to both the Salem Safe Room and the Portland Safe Room, located at McDowell & Associates, 520 SW Sixth Avenue, Suite 830, Portland, OR 97204. We are also hand delivering to the Portland Safe Room a copy of the "highly confidential information" we submitted with our Tax Report filing which is already held under lock in the Salem Safe Room and subject to the protections of the Protective Order issued in Order No. 06-033.

Please let us know if you have any questions.

Sincerely

Yking, Mana∕ger

Tariffs & Regulatory Compliance

Enclosures

Docket No. UG 170 Service List (Cover Letter Only) CC:

Docket No. UG 1/0 Service List (Cover Letter)
Sarah Adams Lien, Primary Contact, Portland Safe Room (Cover Letter)

Cover Letter



CERTIFICATE OF SERVICE

I hereby certify that on the 27th day of October, 2006, I served the foregoing NORTHWEST NATURAL'S HIGHLY CONFIDENTIAL WORKPAPERS – COVER LETTER ONLY IN OPUC Docket No. UG 170 upon each party listed below by first-class U.S. Mail, addressed to said parties/attorneys' addresses as shown below.

Kelley C. Miller, Staff Assistant Rates & Regulatory Affairs NW NATURAL 220 NW Second Avenue Portland, Oregon 97209-3991 1.503.226.4211, extension 3589

OPUC DOCKET NO. UG 170

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