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August 22, 2012

**VIA ELECTRONIC FILING
& OVERNIGHT DELIVERY**

Oregon Public Utility Commission
Attn: Filing Center
550 Capitol Street N.E., #215
P.O. Box 2148
Salem, Oregon 97308-2148

Re: In the Matter of Northwest Natural Gas Company –
Application for a General Rate Revision
Docket No. UG-221

Dear Filing Center:

Enclosed please find an original and five (5) copies of the Affidavit of Hugh Larkin, Jr.

Thank you for your assistance, and please do not hesitate to contact our office with any questions.

Very truly yours,

/S/ Tommy A. Brooks

Tommy A. Brooks

TAB:sk
Enclosures

cc: UG 221 Service List

**BEFORE THE PUBLIC UTILITY COMMISSION
OF OREGON**

UG 221

In the Matter of)
) AFFIDAVIT OF HUGH LARKIN, JR.
NORTHWEST NATURAL GAS)
COMPANY)
)
Application for a General Rate Revision)
)

STATE OF Michigan)
) ss
County of Wayne)

I, Hugh Larkin, Jr., being first duly sworn on oath, depose and say:

1. I am a Certified Public Accountant licensed in the States of Michigan and Florida and the senior partner of the firm of Larkin & Associates, PLLC, Certified Public Accountants.

2. I sponsored the pre-filed direct intervenor testimony, submitted in this docket as NWIGU-CUB 100 along with supporting Exhibit NWIGU-CUB 101, entitled Direct Intervenor Testimony Of Hugh Larkin, Jr. On Behalf Of The Northwest Industrial Gas Users And The Citizens' Utility Board Of Oregon.

3. I also sponsored the pre-filed rebuttal testimony, submitted in this docket as NWIGU-CUB 200, entitled Rebuttal Testimony of Hugh Larkin, Jr. On Behalf Of The Northwest Industrial Gas Users And The Citizens' Utility Board Of Oregon.

4. My statements in the pre-filed direct testimony and the pre-filed rebuttal testimony relied in part on documents that have been submitted for inclusion in the record as

Page 1 AFFIDAVIT OF HUGH LARKIN, JR.

NWIGU-CUB/300 through NWIGU-CUB/321.

5. My statements in the pre-filed direct testimony and the pre-filed rebuttal testimony are true and accurate based on my information and belief and my responses would be the same if I were to answer those same questions today.

SIGNED this 22 day of August, 2012.



Hugh Larkin, Jr.

SUBSCRIBED AND SWORN to before me this 20th day of August, 2012.



Notary Public for Oregon
My Commission Expires: July 31, 2015

KATHLEEN K. NIEMIEC
NOTARY PUBLIC, STATE OF MI
COUNTY OF WAYNE
MY COMMISSION EXPIRES JUL 31, 2015
ACTING IN COUNTY OF WAYNE

CERTIFICATE OF SERVICE

I hereby certify that I caused to be served the foregoing *AFFIDAVIT OF HUGH LARKIN, JR.* via electronic mail and, where paper service is not waived, via postage-paid first class mail upon the following parties of record:

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Dated in Portland, Oregon, this 22nd day of August 2012.

/s/ Tommy A. Brooks
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Of Attorneys for the
Northwest Industrial Gas Users