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April 19, 2006

**VIA ELECTRONIC MAIL  
AND U.S. MAIL**

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 Deferred  
Accounting Authorization for Expenses Associated with Utility Tax  
Liability  
**Docket No. UM 1244**

Dear Filing Center:

Enclosed please find an original and one (1) copy of the Northwest Industrial Gas Users' Petition to Intervene in the above-referenced Docket. This was filed electronically with the OPUC on this date, and will be served both electronically and by U.S. Mail on those parties listed on the OPUC's current Service List.

Thank you for your assistance.

Respectfully submitted,



Edward A. Finklea

EAF/nh

cc: Current Service List

**BEFORE THE PUBLIC UTILITY COMMISSION  
OF OREGON**

**UM 1244**

In the Matter of	)
	)
NORTHWEST NATURAL GAS	) THE NORTHWEST INDUSTRIAL
COMPANY	) GAS USERS' PETITION TO
	) INTERVENE
	)
Deferred Accounting Authorization for	)
Expenses Associated with Utility Tax	)
Liability	)

Pursuant to ORS § 756.525 and OAR § 860-012-0001, the Northwest Industrial Gas Users (“NWIGU”) hereby submit this Petition to Intervene in the above-captioned proceeding and seek party status as provided in OAR § 860-011-0035(7). In support of this Petition, NWIGU states as follows:

1. The name and address of NWIGU as a party of record in this proceeding is:

Paula E. Pyron  
Executive Director  
Northwest Industrial Gas Users  
4113 Wolf Berry Court  
Lake Oswego, OR 97035-1827  
Telephone: (503) 636-2580  
Facsimile: (503) 636-0703  
E-Mail: ppyron@nwigu.org

Edward A. Finklea and Chad M. Stokes will represent NWIGU in this proceeding. All documents related to this proceeding should be served on NWIGU's attorneys at the following address:

Edward A. Finklea  
Chad M. Stokes  
Cable Huston Benedict Haagensen & Lloyd LLP  
1001 SW Fifth Ave., Suite 2000  
Portland, OR 97204-1136  
Telephone: (503) 224-3092  
Facsimile: (503) 224-3176  
E-Mail: efinklea@chbh.com  
cstokes@chbh.com

2. NWIGU is a non-profit association comprised of thirty-two end-users of natural gas with major facilities in the States of Oregon, Washington, and Idaho. NWIGU members include diverse industrial interests, including food processing, pulp and paper, wood products, electric generation, aluminum, steel, chemicals, electronics, and aerospace. The association provides an informational service to its members and participates in various regulatory matters that affect member interests. NWIGU member companies acquire natural gas sales and transportation services from Northwest Natural Gas Company ("NW Natural" or "the Company") in Oregon.

3. In this proceeding, NW Natural requests authorization to record and defer from the date of its application the positive or negative difference between test year net revenue from regulated operations and actual net revenue from regulated operations for each tax year commencing January 1, 2006. NWIGU members would be impacted as the Company is seeking permission to refund or surcharge customers the deferred difference under the Public Utility Commission of Oregon ("Commission") Regulations. The outcome of this proceeding will therefore impact the rates paid by NWIGU member companies served by NW Natural. Accordingly, as customers of NW Natural, NWIGU member companies have a direct and substantial interest this proceeding.

No other party can adequately represent NWIGU member companies' interest, and NWIGU will be affected by any Commission determination made in this proceeding.

4. NWIGU's participation in this proceeding will assist the Commission in resolving the issues, and will not unreasonably broaden the issues, unduly burden the record, or delay the proceeding.

WHEREFORE, NWIGU respectfully requests leave to intervene and requests all the rights of a party in this proceeding.

Dated: April 19, 2006.

Respectfully submitted,



Edward A. Finklea, OSB # 84216

Chad M. Stokes, OSB # 00400

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Of Attorneys for the  
Northwest Industrial Gas Users

**CERTIFICATE OF SERVICE**

I HEREBY CERTIFY that on April 19, 2006 I caused to be served the foregoing NORTHWEST INDUSTRIAL GAS USERS' PETITION TO INTERVENE upon all parties of record in this proceeding as they appear on the OPUC's current Service List (as indicated below) by depositing a copy of same in the U.S. Mail, postage pre-paid:

**SERVICE LIST**

**CITIZENS' UTILITY BOARD OF OREGON**

JASON EISDORFER

610 SW BROADWAY STE 308  
PORTLAND OR 97205  
jason@oregoncub.org

**DEPARTMENT OF JUSTICE**

JASON W JONES  
ASSISTANT ATTORNEY GENERAL

REGULATED UTILITY & BUSINESS SECTION  
1162 COURT ST NE  
SALEM OR 97301-4096  
jason.w.jones@state.or.us

**NORTHWEST NATURAL**

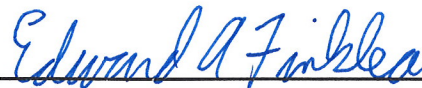
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GENERAL MANAGER--RATES AND  
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DATED: April 19, 2006.



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