



e-FILING REPORT COVER SHEET

Send completed Cover Sheet and the Report in an email addressed to: PUC.FilingCenter@state.or.us

REPORT NAME: 2014 Annual Report of Lan Su Chinese Garden

COMPANY NAME: NW Natural

DOES REPORT CONTAIN CONFIDENTIAL INFORMATION? No Yes

If yes, please submit only the cover letter electronically. Submit confidential information as directed in OAR 860-001-0070 or the terms of an applicable protective order.

If known, please select designation: RE (Electric) RG (Gas) RW (Water) RO (Other)

Report is required by: OAR

Statute ORS 307.112(4)

Order Order No. 96-022

Other

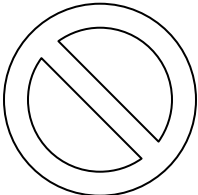
Is this report associated with a specific docket/case? No Yes

If yes, enter docket number: RG 20 and UP 124

List applicable Key Words for this report to facilitate electronic search:

2014 Annual Report, Lan Su Chinese Garden (formerly Chinese Classical Garden), Property Lease to the City of Portland

DO NOT electronically file with the PUC Filing Center:



- Annual Fee Statement form and payment remittance or
- OUS or RSPF Surcharge form or surcharge remittance or
- Any other Telecommunications Reporting or
- Any daily safety or safety incident reports or
- Accident reports required by ORS 654.715

Please file the above reports according to their individual instructions.

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February 24, 2015

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: RG 20: 2014 Annual Report - Property Lease to the City of Portland
(Lan Su Chinese Garden, formerly Chinese Classical Garden)
Docket UP 124; OPUC Order No. 96-022**

There are no expenses or revenues associated with this transaction for the year ended December 31, 2014.

The Company was advised by the Multnomah County Division of Assessment and Taxation prior to the 2005 annual report that effective with the tax year 2000-01, this property is 100 percent exempt from property tax payments. Pursuant to ORS 307.112(4), this property becomes taxable beginning with the tax year 2098-99.

If you have any questions or need additional information, please do not hesitate to contact me.

Sincerely,

/s/ Onita R. King

Onita R. King
Rates & Regulatory Affairs

cc: Steve Feltz
C. Alex Miller
Mark Thompson
David Heaps
Brody Wilson