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September 7, 2012

VIA ELECTRONIC FILING

Public Utility Commission of Oregon
550 Capitol Street, NE, Suite 215
Post Office Box 2148
Salem, Oregon 97308-2148

Attn: Filing Center

Re: OPUC Docket UM 1027: Application for Reauthorization for Deferred Accounting of Refunds or Collections of Distribution Margin for One Month

Northwest Natural Gas Company, dba NW Natural ("NW Natural" or the "Company"), hereby files the above-referenced Application for Reauthorization of Deferred Accounting of Refunds or Collections of Distribution Margin.

A notice of this Application has been served on all parties who participated in the Company's most recent general rate case, UG 221, and is attached hereto as Exhibit B.

A Certificate of Service is attached as Exhibit C.

If you have any questions, please call Jennifer Gross at (503) 226-4211, ext. 3590.

Sincerely,

/s/ Mark Thompson

Mark Thompson
Manager, Rates and Regulatory Affairs

attachments

BEFORE THE PUBLIC UTILITY COMMISSION

OF OREGON

UM 1027

NW Natural Application for Reauthorization
For Deferred Accounting of Refunds or
Collections of Distribution Margin

1 In accordance with ORS 757.259 and ORS 757.262, and OAR 860-030-0035,
2 NW Natural (or the “Company”) files this application with the Public Utility Commission of
3 Oregon (the “Commission”) for an order authorizing the Company to record and defer
4 with interest, on an ongoing basis, the amount by which actual distribution margin per
5 residential and commercial customer is different from the margin to be collected from
6 residential and commercial customers based on “normal” consumption, as assumed in
7 the Company’s last general rate case, UG 152.

8 This request is for the one-month period beginning October 1, 2012 and ending
9 October 31, 2012. The Company will file a separate request for reauthorization to use
10 deferred accounting for the twelve month period beginning November 1, 2012, as
11 agreed to by parties to the Company’s 2012 rate case docketed as UG 221.

12 In support of this Application, NW Natural states:

13 **1. NW Natural**

14 NW Natural is a public utility in the state of Oregon and is subject to the
15 jurisdiction of the Commission with regard to rates, service, and accounting practices.

16 NW Natural also provides retail natural gas service in the states of Oregon and
17 Washington.

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1 **2. Statutory Authority**

2 This Application is filed pursuant to ORS 757.259 and ORS 757.262, which
3 empower the Commission to authorize the deferral of expenses or revenues of a public
4 utility for later incorporation in rates.

5 **3. Communications**

6 Communications regarding this Application should be addressed to:

7
8 NW Natural
9 e-filing for Regulatory Affairs
10 220 NW Second Avenue
11 Portland, Oregon 97209-3991
12 Telephone: (503) 226-4211, ext. 3589
13 Facsimile: (503) 721-2516
14 E-mail: eFiling@nwnatural.com

15
16 and

17
18 Jennifer Gross
19 Tariffs & Regulatory Compliance Consultant
20 NW Natural
21 220 NW Second Avenue
22 Portland, OR 97209-3991
23 Telephone: (503) 226- 4211, ext. 3590
24 Facsimile (503) 721-2516
25 E-mail: jennifer.gross@nwnatural.com
26

27 **4. Description of Request - OAR 860-027-0300(3)(a)**

28 On September 12, 2002, the Commission issued Order No. 02-634, which
29 approved the partial decoupling mechanism described in the Settlement Agreement in
30 Docket UG 143. On August 25, 2005, the Commission modified the Company's
31 decoupling mechanism by issuing Order No. 05-934, which approved the deferral and
32 amortization of 100% of the distribution margin differential through September 30, 2009.
33 On September 26, 2007, the Commission issued Order No. 07-426 which includes a
34 Stipulation signed by Parties to UG 152 and UG 163, wherein the decoupling
35 mechanism's expiration date was extended from September 30, 2009, to October 31,
36 2012. Permission to defer 100% of the Company's distribution margin differential was

1 last granted on February 14, 2012 in Commission Order No. 12-084. Since this last
2 authorization, the Company has filed a rate case docketed as UG 221. Parties in this
3 docket have agreed to the continuation of the Company's decoupling mechanism.
4 Notice of this agreement was provided to Administrative Law Judge Lisa Hardie through
5 a letter from Jason Jones, Assistant Attorney General, dated August 14, 2012, although
6 the final stipulation has not yet been filed as of this date.

7 The Company is treating this as an application for reauthorization to defer
8 accounting since the decoupling mechanism proposed in UG 221 does not substantively
9 change from that which was approved in UG 152 and UG 163.

10 **5. Reason for Application for Reauthorization of Deferred Accounting - OAR**
11 **860-027-0300(3)(b)**

12 In accordance with the statutory authority provided by ORS 767.259 and ORS
13 757.262, and the agreement reached by parties in UG 221 to allow the Company to
14 continue its decoupling mechanism with minor changes, NW Natural proposes to record
15 and defer, with interest, the amount by which actual distribution margin per residential
16 and commercial customer is different from the margin to be collected from residential
17 and commercial customers based on "normal" consumption, as assumed in the
18 Company's last rate case filing, UG 152 and further adjusted for price elasticity effects
19 since that rate case.

20 **6. Accounting - OAR 860-027-0300(3)(c)**

21 NW Natural proposes to record the amounts described in paragraph (7) below of
22 this Application in a sub-account of Account 186. In the absence of the Commission's
23 approval of this Application, the Company would record under- or over-collected
24 distribution margin as utility operating revenue in FERC Account 400.

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1 **7. Estimated Amounts Subject to Deferral – OAR 860-027-0300(3)(d)**

2 NW Natural cannot estimate what amounts will be recorded in the distribution
3 margin normalization “use balancing account” for the upcoming one-month period
4 because the amount is dependent on volume variance resulting from the actual price
5 and conservation responses of its customers.

6 **8. Entries in Deferred Account To-Date– OAR 860-027-0300(4)(a)**

7 In 2003 and 2004, the Company deferred 90% of its distribution margin
8 differential in accordance with Commission Order No. Since 2005, the Company has
9 deferred 100% of its distribution margin differential in accordance with the terms
10 established in Commission Order No. 05-934. Work papers, attached as Exhibit A,
11 demonstrate the distribution margin differential deferred under this docket (UM 1027) for
12 the past two years.

13 **9. Reason for Continuation of Deferral Account – OAR 860-027-0300(4)(b)**

14 NW Natural seeks continuation of this deferral account in accordance with the
15 agreement reached by parties in UG 221 to continue to allow the Company to recover
16 one hundred percent (100%) of the difference between the actual distribution margin per
17 residential and commercial customer and the margin to be collected from residential and
18 commercial customers based on “normal” consumption, as assumed in the Company’s
19 most recent general rate case, UG 221.

20 **10. Requirements per Commission Order No. 09-263**

21 Below is the information required per Commission Order No. 09-263, issued in
22 Docket UM 1286, Staff’s Investigation into Purchased Gas Adjustment Mechanisms:

- 23 **a. A completed Summary Sheet, the location in the PGA filing, and an**
24 **account map that highlights the transfer of dollars from one account to**
25 **another**

1 Exhibit A includes the Summary Sheet which shows the amounts deferred for
2 residential and commercial customers and demonstrates the transfer of
3 dollars from one account to another. Exhibit A was included in our 2012-13
4 PGA filing as work papers and was attached to the electronic filing as a file
5 entitled, "Proposed Temps Oregon 2012-2013 PGA August filing.xls."

6 **b. The effective date of the deferral**

7 This application is for the one-month period beginning October 1, 2012 and
8 ending October 31, 2012.

9 **c. Prior year Order Number approving the deferral**

10 Permission to defer 100% of the Company's distribution margin was last
11 granted on February 14, 2012 in Commission Order No. 12-048.

12 **d. The amount deferred last year**

13 See Exhibit A.

14 **e. The amount amortized last year**

15 See Exhibit A.

16 **f. The interest rate that will apply to the accounts**

17 The interest rate for deferral accounts is 8.618%.

18 **g. An estimate of the upcoming PGA-period deferral and / or amortization**

19 NW Natural is unable to estimate the amount to be deferred during the next
20 PGA cycle. The Company's intent is to amortize for collection all that is
21 deferred.

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1 WHEREFORE, NW Natural respectfully requests that in accordance with ORS
2 757.259, as amended, the Commission authorize the Company to record and defer, on
3 an ongoing basis and commencing as of the date of this filing, the amount by which
4 actual distribution margin per residential and commercial customer is different from the
5 margin assumed in UG 221 to be collected from residential and commercial customers
6 based on "normal" consumption.

7 DATED this 7th day of September 2012.

8 Respectfully submitted,

9 NW NATURAL

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 /s/ Mark R. Thompson
Mark R. Thompson
Manager, Rates and Regulatory Affairs
NW Natural
220 NW Second Avenue
Portland, Oregon 97209
Phone: (503) 721-2476
Facsimile: (503) 721-2516
E-mail: mrt@nwnatural.com

EXHIBIT A

Company: Northwest Natural Gas Company
 State: Oregon
 Description: Deferral of Oregon Residential Decoupling
 Account Number: 186275
 Authorized in dockets UG 143 and UM 1027
 Last deferral reauthorization was Order 12-048 in UM 1027

1	Debit (Credit)						
2							
3							
4	Month/Year	Note	Deferral	Transfers	8.618% Interest	Activity	Total Balance
5	(a)	(b)	(c)	(d)	(e)	(f)	(g)
6							
7	Beginning Balance						
58	Nov-10	1	3,620,281.21	(13,210,032.04)	23,271.28	(9,566,479.55)	5,073,784.59
59	Dec-10		1,303,079.58		41,117.37	1,344,196.95	6,417,981.54
60	Jan-11		2,864,206.99		56,376.69	2,920,583.68	9,338,565.22
61	Feb-11		3,049,640.33		78,017.21	3,127,657.54	12,466,222.76
62	Mar-11		1,674,149.89		95,539.85	1,769,689.74	14,235,912.50
63	Apr-11		2,493,837.21		111,192.53	2,605,029.74	16,840,942.24
64	May-11		1,017,299.49		124,598.99	1,141,898.48	17,982,840.72
65	Jun-11		(1,115,005.41)		125,142.97	(989,862.44)	16,992,978.28
66	Jul-11		(547,711.96)		120,071.16	(427,640.80)	16,565,337.48
67	Aug-11		(34,067.82)		118,844.40	84,776.58	16,650,114.06
68	Sep-11		238,212.90		120,430.95	358,643.85	17,008,757.91
69	Oct-11		1,132,450.02		126,217.67	1,258,667.69	18,267,425.60
70	Nov-11	1	680,278.70	(17,130,909.14)	10,604.85	(16,440,025.59)	1,827,400.01
71	Dec-11		5,277,359.02		32,073.89	5,309,432.91	7,136,832.92
72	Jan-12		2,032,497.05		58,552.71	2,091,049.76	9,227,882.68
73	Feb-12		1,600,421.64		72,018.42	1,672,440.06	10,900,322.74
74	Mar-12		2,567,971.65		87,503.64	2,655,475.29	13,555,798.03
75	Apr-12		812,518.05		100,270.84	912,788.89	14,468,586.92
76	May-12		207,884.52		104,655.05	312,539.57	14,781,126.49
77	Jun-12		(958,586.95)		102,711.00	(855,875.95)	13,925,250.54
78	Jul-12		(1,070,811.79)		96,161.40	(974,650.39)	12,950,600.15
79	Aug-12				93,006.89	93,006.89	13,043,607.04
80	Sep-12				93,674.84	93,674.84	13,137,281.88
81	Oct-12				94,347.58	94,347.58	13,231,629.46
82							
83							
84		2	Oct 12 interest on deferral balance			94,347.58	
85							
86							

History truncated for ease of viewing

NOTES

- 90 **1** - October balance transferred to account 186277 for amortization.
- 91 **2** - Based on deferrals recognized as of the date of this application.

EXHIBIT A

Company: Northwest Natural Gas Company
 State: Oregon
 Description: Amortization of Oregon Residential Decoupling
 Account Number: 186277
 Dockets UG 209 and UM 1027
 Amortization of 2010-11 deferral balance approved in Order 11-460 in UG 209

1	Debit	(Credit)						
2								
3						Interest		
4	Month/Year	Note	Amortization	Transfers	Interest	Rate	Activity	Balance
5	(a)	(b)	(c)	(d)	(e1)	(e2)	(f)	(g)
6								
7	Beginning Balance							
61	Nov-10	old rates	(433,116.03)		1,848.29	2.05%	(431,267.74)	867,214.81
62		new rates (1)	(474,789.19)	13,210,032.04	24,215.59	2.24%	12,759,458.44	13,626,673.25
63	Dec-10		(2,105,858.70)		23,470.99	2.24%	(2,082,387.71)	11,544,285.54
64	Jan-11		(2,453,417.81)		19,259.48	2.24%	(2,434,158.33)	9,110,127.21
65	Feb-11		(1,928,746.28)		15,205.41	2.24%	(1,913,540.87)	7,196,586.34
66	Mar-11		(2,040,749.19)		11,528.93	2.24%	(2,029,220.26)	5,167,366.08
67	Apr-11		(1,499,168.07)		8,246.53	2.24%	(1,490,921.54)	3,676,444.54
68	May-11		(1,138,487.09)		5,800.11	2.24%	(1,132,686.98)	2,543,757.56
69	Jun-11		(690,740.79)		4,103.66	2.24%	(686,637.13)	1,857,120.43
70	Jul-11		(376,085.46)		3,115.61	2.24%	(372,969.85)	1,484,150.58
71	Aug-11		(305,130.96)		2,485.63	2.24%	(302,645.33)	1,181,505.25
72	Sep-11		(309,616.99)		1,916.50	2.24%	(307,700.49)	873,804.76
73	Oct-11	2	(470,986.44)	(208.00)	1,191.51	2.24%	(470,002.93)	403,801.83
74	Nov-11	old rates	(581,260.84)		211.25	2.24%	(581,049.59)	(177,247.76)
75		new rates (1)	(736,169.13)	17,130,909.14	28,077.73	2.01%	16,422,817.74	16,245,569.98
76	Dec-11		(2,684,898.37)		24,962.73	2.01%	(2,659,935.64)	13,585,634.34
77	Jan-12		(2,976,092.47)		20,263.46	2.01%	(2,955,829.01)	10,629,805.33
78	Feb-12		(2,416,446.83)		15,781.15	2.01%	(2,400,665.68)	8,229,139.65
79	Mar-12		(2,337,971.99)		11,825.76	2.01%	(2,326,146.23)	5,902,993.42
80	Apr-12		(1,806,385.13)		8,374.67	2.01%	(1,798,010.46)	4,104,982.96
81	May-12		(1,052,612.08)		5,994.28	2.01%	(1,046,617.80)	3,058,365.16
82	Jun-12		(710,703.18)		4,527.55	2.01%	(706,175.63)	2,352,189.53
83	Jul-12		(466,482.31)		3,549.24	2.01%	(462,933.07)	1,889,256.46
84	Aug-12	forecast	(401,011.85)		2,828.66	2.01%	(398,183.19)	1,491,073.27
85	Sep-12	forecast	(433,765.44)		2,134.27	2.01%	(431,631.17)	1,059,442.10
86	Oct-12	forecast	(1,041,086.08)		902.66	2.01%	(1,040,183.42)	19,258.68

Forecasted Amortization during Oct 12 with interest: (1,040,183.42)

History truncated for ease of viewing

NOTES

1 - Transfer in is from the October balance of deferral account 186275

2 - Transfer represents a balance true-up adjustment

EXHIBIT A

Company: Northwest Natural Gas Company
 State: Oregon
 Description: Deferral of Oregon Commercial Decoupling
 Account Number: 186270
 Authorized in dockets UG 143 and UM 1027
 Last deferral reauthorization was Order 12-048 in UM 1027

1	Debit	(Credit)					
2							
3					8.618%		
4	Month/Year	Note	Deferral	Transfers	Interest	Activity	Balance
5	(a)	(b)	(c)	(d)	(e)	(f)	(g)
6							
7	Beginning Balance						
58	Nov-10	1	1,014,549.41	(2,365,527.28)	4,308.60	(1,346,669.27)	1,111,527.85
59	Dec-10		8,452.16		8,012.97	16,465.13	1,127,992.98
60	Jan-11		543,323.34		10,051.85	553,375.19	1,681,368.17
61	Feb-11		512,592.24		13,915.66	526,507.90	2,207,876.07
62	Mar-11		81,416.60		16,148.58	97,565.18	2,305,441.25
63	Apr-11		189,252.50		17,236.48	206,488.98	2,511,930.23
64	May-11		(119,099.67)		17,612.18	(101,487.49)	2,410,442.74
65	Jun-11		(297,288.37)		16,243.48	(281,044.89)	2,129,397.85
66	Jul-11		102,559.51		15,660.90	118,220.41	2,247,618.26
67	Aug-11		38,708.45		16,280.64	54,989.09	2,302,607.35
68	Sep-11		97,950.86		16,888.28	114,839.14	2,417,446.49
69	Oct-11		156,648.69		17,923.79	174,572.48	2,592,018.97
70	Nov-11	1	117,104.25	(2,434,807.78)	1,549.54	(2,316,153.99)	275,864.98
71	Dec-11		1,142,977.76		6,085.41	1,149,063.17	1,424,928.15
72	Jan-12		111,728.68		10,634.56	122,363.24	1,547,291.39
73	Feb-12		147,614.32		11,642.19	159,256.51	1,706,547.90
74	Mar-12		196,776.60		12,962.45	209,739.05	1,916,286.95
75	Apr-12		(6,589.29)		13,738.47	7,149.18	1,923,436.13
76	May-12		(45,443.26)		13,650.30	(31,792.96)	1,891,643.17
77	Jun-12		(223,946.04)		12,781.00	(211,165.04)	1,680,478.13
78	Jul-12		(433,966.50)		10,510.33	(423,456.17)	1,257,021.96
79	Aug-12				9,027.51	9,027.51	1,266,049.47
80	Sep-12				9,092.35	9,092.35	1,275,141.82
81	Oct-12				9,157.64	9,157.64	1,284,299.46
82							
83							
84		2	Oct 12 interest on deferral balance			9,157.64	
85							
86							

History truncated for ease of viewing

NOTES

1 - October balance transferred to account 186271 for amortization.

2 - Based on deferrals recognized as of the date of this application.

EXHIBIT A

Company: Northwest Natural Gas Company
 State: Oregon
 Description: Amortization of Oregon Commercial Decoupling
 Account Number: 186271
 Dockets UG 209 and UM 1027
 Amortization of 2010-11 deferral balance approved in Order 11-460 in UG 209

1	Debit	(Credit)						
2								
3						Interest		
4	Month/Year	Note	Amortization	Transfers	Interest	Rate	Activity	Balance
5	(a)	(b)	(c)	(d)	(e)		(f)	(g)
6								
7	Beginning Balance							
61	Nov-10	old rates	(20,532.63)		211.52	2.10%	(20,321.11)	110,815.65
62		new rates (1)	(79,276.15)	2,365,527.28	4,341.66	2.24%	2,290,592.79	2,401,408.44
63	Dec-10		(348,826.43)		4,157.06	2.24%	(344,669.37)	2,056,739.07
64	Jan-11		(407,195.93)		3,459.20	2.24%	(403,736.73)	1,653,002.34
65	Feb-11		(325,210.22)		2,782.07	2.24%	(322,428.15)	1,330,574.19
66	Mar-11		(345,605.99)		2,161.17	2.24%	(343,444.82)	987,129.37
67	Apr-11		(257,836.08)		1,601.99	2.24%	(256,234.09)	730,895.28
68	May-11		(205,475.93)		1,172.56	2.24%	(204,303.37)	526,591.91
69	Jun-11		(143,515.48)		849.02	2.24%	(142,666.46)	383,925.45
70	Jul-11		(95,152.60)		627.85	2.24%	(94,524.75)	289,400.70
71	Aug-11		(82,456.11)		463.26	2.24%	(81,992.85)	207,407.85
72	Sep-11		(82,105.90)		310.53	2.24%	(81,795.37)	125,612.48
73	Oct-11		(104,284.37)		137.14	2.24%	(104,147.23)	21,465.25
74	Nov-11	old rates	(107,601.66)		(60.36)	2.24%	(107,662.02)	(86,196.77)
75		new rates (1)	(88,289.87)	2,434,807.78	4,004.36	2.01%	2,350,522.27	2,264,325.50
76	Dec-11		(339,818.31)		3,508.15	2.01%	(336,310.16)	1,928,015.34
77	Jan-12		(380,605.21)		2,910.67	2.01%	(377,694.54)	1,550,320.80
78	Feb-12		(315,339.94)		2,332.69	2.01%	(313,007.25)	1,237,313.55
79	Mar-12		(302,663.48)		1,819.02	2.01%	(300,844.46)	936,469.09
80	Apr-12		(244,068.67)		1,364.18	2.01%	(242,704.49)	693,764.60
81	May-12		(154,404.15)		1,032.74	2.01%	(153,371.41)	540,393.19
82	Jun-12		(117,087.52)		807.10	2.01%	(116,280.42)	424,112.77
83	Jul-12		(88,907.18)		635.93	2.01%	(88,271.25)	335,841.52
84	Aug-12	forecast	(83,262.51)		492.80	2.01%	(82,769.71)	253,071.81
85	Sep-12	forecast	(84,292.43)		353.30	2.01%	(83,939.13)	169,132.68
86	Oct-12	forecast	(148,639.26)		158.81	2.01%	(148,480.45)	20,652.23

Forecasted Amortization during Oct 12 with interest: (148,480.45)

History truncated for ease of viewing

NOTES

1 - Transfer in is from the October balance of deferral account 186275



September 7, 2012

**NOTICE OF APPLICATION FOR REAUTHORIZATION TO
DEFER CERTAIN EXPENSES OR REVENUES**

To All Parties Who Participated in UG 221:

Please be advised that today Northwest Natural Gas Company, dba NW Natural (“NW Natural” or “Company”), applied for reauthorization to continue deferrals relative to the Company’s decoupling mechanism, pursuant to the provisions of ORS 757.259(2)(e). Copies of the Company’s application are available for inspection at its main office.

This is not a rate case. The purpose of this Notice is to inform parties of record in the Company’s most recent general rate case, UG 221, that the Application was filed.

Parties who desire more information or who wish to obtain a copy of the filing, or notice of the time and place of any hearing, if scheduled, should contact the Company or the Public Utility Commission of Oregon as follows:

NW Natural
Attn: Jennifer Gross
220 NW Second Avenue
Portland, Oregon 97209-3991
Telephone: (503) 226-4211 ext 3590

Public Utility Commission of Oregon
Attn: Judy Johnson
550 Capitol St., NE, Ste 215
PO Box 2148
Salem, Oregon 97308-2148
Telephone: (503) 378-6636

Any person may submit to the Commission written comments on this matter no sooner than 25 days from the date of this Application. The granting of this Application will not authorize a change in rates, but will permit the Company to defer amounts in rates to a subsequent proceeding.



CERTIFICATE OF SERVICE

I hereby certify that I have this day served the foregoing NOTICE OF APPLICATION FOR DEFERRED ACCOUNTING ORDER FOR THE COMPANY'S DEFERRAL MECHANISM, upon all parties of record in the UG 221 proceeding, which is the Company's most recent general rate case, by electronic mail.

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DATED at Portland, Oregon, this 7th day of September 2012.

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