

**MARK R. THOMPSON**  
Manager, Rates and Regulatory Affairs  
Tel: 503.721.2476  
Fax: 503.721.2516  
email: mrt@nwnatural.com



September 11, 2015

**VIA ELECTRONIC FILING**

Public Utility Commission of Oregon  
Attention: Filing Center  
201 High Street SE, Suite 100  
Post Office Box 1088  
Salem, Oregon 97301-1088

**Re: OPUC Docket UM 1496;**  
Application for Reauthorization to Defer Certain Expenses or Revenues

Northwest Natural Gas Company, dba NW Natural ("NW Natural" or the "Company"), files herewith the above-referenced Application for Authorization and Reauthorization to Defer Certain Expenses or Revenues. The Application is filed in order to continue deferrals relative to the Company's purchased gas cost adjustment increment for later recovery through the PGA.

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

A Certificate of Service is attached as Exhibit C.

Please address correspondence on this matter to me with copies to the following:

eFiling  
NW Natural Rates & Regulatory Affairs  
220 NW Second Avenue  
Portland, Oregon 97209  
Telecopier: (503) 721-2516  
Telephone: (503) 226-4211, ext. 3589  
eFiling@nwnatural.com

Sincerely,

*/s/ Mark R. Thompson*

Mark R. Thompson  
Manager Regulatory Affairs

1 BEFORE THE PUBLIC UTILITY COMMISSION

2 OF

3  
4 OREGON

5  
6 UM 1496

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8  
9 In the Matter of the Application )  
10 by NORTHWEST NATURAL GAS COMPANY, )  
11 dba NW NATURAL, for Reauthorization )  
12 to Defer Certain Expenses or Revenues )  
13 Pursuant to ORS 757.259 )

14  
15  
16 APPLICATION FOR AUTHORIZATION AND  
17 REAUTHORIZATION TO DEFER CERTAIN EXPENSES OR REVENUES

18  
19  
20 Northwest Natural Gas Company, dba NW Natural (NW Natural or Company),  
21 hereby files with the Public Utility Commission of Oregon (Commission) this application  
22 seeking reauthorization to use deferred accounting pursuant to ORS 757.210 and  
23 757.259, and OAR 860-27-300, for the 12-month period beginning November 1, 2015,  
24 through October 31, 2016, for gas commodity costs and demand costs.

25 NW Natural seeks to defer these expenses or revenues so that they can be  
26 recovered or returned to customers through the Company's annual Purchased Gas  
27 Adjustment (PGA), pursuant to ORS 757.210(1)(b).

28 In support of this Application, NW Natural states:

29 **A. NW Natural**

30 NW Natural is a public utility in the state of Oregon and is subject to the  
31 jurisdiction of the Commission regarding rates, service and accounting practices. NW  
32 Natural also provides retail natural gas service in the states of Oregon and Washington.

1 - APPLICATION FOR REAUTHORIZATION TO DEFER CERTAIN EXPENSES

1 **B. Statutory Authority**

2 This application is filed pursuant to ORS 757.259, which empowers the  
3 Commission to authorize the deferral of expenses or revenues of a public utility for later  
4 inclusion in rates.

5 **C. Communications**

6 Communications regarding this Application should be addressed to:

7 NW Natural  
8 e-filing for Regulatory Affairs  
9 220 NW Second Avenue  
10 Portland, Oregon 97209-3991  
11 Telephone: (503) 226-4211, ext. 3589  
12 Facsimile: (503) 721-2516  
13 E-mail: eFiling@nwnatural.com  
14  
15

16 **D. Description of Expenses or Revenues for which Deferred Accounting is**  
17 **Requested - OAR 860-027-300(3)(a)**  
18

19 NW Natural hereby requests the authorization to use deferred accounting for the  
20 following:

- 21 1) Demand and other fixed gas costs to be recovered or refunded at one  
22 hundred percent (100%) of the difference between the actual cost  
23 experienced and the amount collected from rates pursuant to Tariff P.U.C.  
24 Or. 25 Schedule P, or its successor, and as previously authorized in  
25 Commission Order Nos. 89-1046, 99-272, and 99-697;
- 26 2) Commodity gas cost variations to be recovered or refunded as described  
27 in NW Natural's Tariff P.U.C. Or. 25 Schedule P, or its successor;

1           2)     All previously-authorized account balances related to PGA commodity and  
2                    capacity cost deferrals not presently authorized for amortization or being  
3                    proposed for amortization, all as described in NW Natural Advice No. 15-  
4                    12.

5     **E.     Reason for Application for Reauthorization of Deferred Accounting - OAR**  
6            **860-027-0300(3)(c)**

7            The authorization for deferred accounting treatment as described above can be  
8     authorized pursuant to ORS 757.259(2)(d) because the described balances are “utility  
9     expenses or revenues, the recovery or refund of which the commission finds should be  
10    deferred in order to minimize the frequency of rate changes ... or to match appropriately  
11    the costs borne by and benefits received by ratepayers.” Additionally, NW Natural’s  
12    Tariff P.U.C. Or. 25 Schedule P provides for the collection of these costs through  
13    deferred accounting treatment and subsequent amortization through the Company’s  
14    Purchased Gas Adjustment, which is implemented pursuant to ORS 757.210(1)(b).

15    **F.     Accounting – OAR 860-027-0300(3)(c)**

16           The charges incurred for gas costs pursuant to the PGA activity and other  
17    incurred gas costs, absent the requested account 191 deferral, would be recorded as  
18    increases/decreases in the appropriate 80X gas expense subaccounts.

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

20           NW Natural is unable to estimate the amount to be deferred during the next PGA  
21    cycle. Please note that market fluctuations and cyclical collection differences make it  
22    impossible to accurately estimate capacity and commodity deferral amounts.

1 **H. Reason for Continuation of Deferred Accounting – OAR 860-027-0300(4)(b)**

2 The continuation of deferred accounting for the matters addressed above is  
3 justified because they are continuing in nature.

4 **I. Requirements per Commission Order No. 09-263**

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

7 **1. A completed Summary Sheet, the location in the PGA filing, and an**  
8 **account map that highlights the transfer of dollars from one account to**  
9 **another**

10 Exhibit A includes the Summary Sheet which shows the amounts  
11 deferred and demonstrates the transfer of dollars from one account to  
12 another. Exhibit A was attached to our electronic 2015-16 PGA filing as a file  
13 entitled, “Proposed Temps Oregon 2015-16 PGA September filing.xlsx.”

14 **2. The effective date of the deferral**

15 This application is for the 12-month period beginning November 1,  
16 2015 and ending October 31, 2016.

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**3. Prior year Order Number approving the deferral**

Permission to defer PGA-related expenses or revenues was last granted in Commission Order No. 14-365 issued October 28, 2014.

**4. The amount deferred last year**

See Exhibit A.

**5. The amount amortized last year**

See Exhibit A.

**6. The interest rate that will apply to the accounts**

The interest rate for deferral accounts is 7.78%. Monies that have been transferred for amortization accrue interest at the rate of 1.93%.

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

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

**J. Notification of Filing**

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 to this Application as Exhibit B.

DATED this 11th day of September 2015.

Respectfully submitted,

NW NATURAL

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*/s/ Mark R. Thompson*

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Mark R. Thompson  
Rates & Regulatory Affairs  
220 NW Second Avenue  
Portland, Oregon 97209-3991  
Phone: (503) 721-2476  
Email: Mark.Thompson@nwnatural.com

6 - APPLICATION FOR REAUTHORIZATION TO DEFER CERTAIN EXPENSES

Rates & Regulatory Affairs  
**NW NATURAL**  
220 N.W. Second Avenue  
Portland, Oregon 97209-3991

Company: Northwest Natural Gas Company  
 State: Oregon  
 Description: Amortization of Oregon WACOG Deferral  
 Account Number: 191401  
 Dockets UM 1496 and UG 278  
 Amortization of 2013-14 deferral approved in Order No. 14-383

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
Debit	(Credit)	Month/Year	Note	Amortization	Transfers	Interest	Interest	rate	Activity	Balance	(a)	(b)	(c)	(d)	(e)	(e2)	(f)	(g)	
Beginning Balance																			
Nov-13	old rates			289,436		(2,446)		1.47%	286,991	(1,854,323)									
Nov-13	new rates (1)			208,502	(2,453,528)	(2,702)		1.38%	(2,247,728)	(4,102,051)									
Dec-13				838,830		(4,235)		1.38%	834,595	(3,267,455)									
Jan-14				909,111		(3,235)		1.38%	905,876	(2,361,579)									
Feb-14				822,889		(2,243)		1.38%	820,646	(1,540,933)									
Mar-14				602,877		(1,425)		1.38%	601,452	(939,481)									
Apr-14				441,435		(827)		1.38%	440,609	(498,872)									
May-14				311,224		(395)		1.38%	310,829	(188,043)									
Jun-14				215,425		(92)		1.38%	215,333	27,291									
Jul-14				183,943		137		1.38%	184,080	211,370									
Aug-14				156,199		333		1.38%	156,532	367,902									
Sep-14				163,354		517		1.38%	163,871	531,773									
Oct-14				194,343		723		1.38%	195,067	726,840									
Nov-14	old rates			142,460		918		1.38%	143,378	870,217									
Nov-14	new rates (1)			(956,938)	20,085,396	28,920		1.77%	19,157,378	20,027,596									
Dec-14				(2,868,241)		27,425		1.77%	(2,840,816)	17,186,780									
Jan-15				(3,138,278)	0	23,036		1.77%	(3,115,241)	14,071,538									
Feb-15				(2,304,492)		19,056		1.77%	(2,285,436)	11,786,102									
Mar-15				(1,955,025)		15,943		1.77%	(1,939,082)	9,847,020									
Apr-15				(1,666,258)		13,295		1.77%	(1,652,963)	8,194,057									
May-15				(1,268,133)	(0)	11,151		1.77%	(1,256,982)	6,937,074									
Jun-15				(848,792)		9,606		1.77%	(839,186)	6,097,889									

**Amount Amortized Nov14 - Jun 15 with Interest: (14,857,724.53)**

**History truncated for ease of viewing**

**NOTES:**

1 - Transfer in authorized balance from account 191400. Starting November 2015, transfer in authorized balance will be from account 191400 and 191405.



Company: Northwest Natural Gas Company  
 State: Oregon  
 Description: Amortization of Oregon Demand Deferral  
 Account Number: 191411  
 Dockets UM 1496 and UG 278  
 Amortization of 2013-14 deferral approved in Order No. 14-383

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	
Debit	(Credit)	Month/Year	Note	Amortization	Transfers	Interest	Interest	Rate	Activity	Balance										
(a)	(b)	(c)	(d)	(e)	(f)	(g)														
Beginning Balance																				
Nov-13	old rates	70,168		394		1.47%	394	70,563	357,264											
Nov-13	new rates (1)	28,927		(1,967)	(1,724,491)	1.38%	(1,967)	(1,697,531)	(1,340,267)											
Dec-13	2	130,511		(1,466)	(2)	1.38%	(1,466)	129,042	(1,211,225)											
Jan-14		142,193		(1,311)		1.38%	(1,311)	140,882	(1,070,343)											
Feb-14		128,465		(1,157)		1.38%	(1,157)	127,308	(943,035)											
Mar-14		92,549		(1,031)		1.38%	(1,031)	91,518	(851,517)											
Apr-14		66,365		(941)		1.38%	(941)	65,424	(786,094)											
May-14		45,726		(878)		1.38%	(878)	44,848	(741,246)											
Jun-14		30,392		(835)		1.38%	(835)	29,557	(711,688)											
Jul-14		25,684		(804)		1.38%	(804)	24,880	(686,808)											
Aug-14		21,298		(778)		1.38%	(778)	20,521	(666,288)											
Sep-14		22,359		(753)		1.38%	(753)	21,605	(644,682)											
Oct-14		26,696		(726)		1.38%	(726)	25,970	(618,713)											
Nov-14	old rates	28,119		(695)		1.38%	(695)	27,424	(591,289)											
Nov-14	new rates (1)	198,030		(6,093)	(4,229,742)	1.77%	(6,093)	(4,037,804)	(4,629,093)											
Dec-14		665,846		(6,337)		1.77%	(6,337)	659,509	(3,969,584)											
Jan-15		732,357		(5,315)		1.77%	(5,315)	727,042	(3,242,542)											
Feb-15		529,731		(4,392)		1.77%	(4,392)	525,339	(2,717,203)											
Mar-15		441,604		(3,682)		1.77%	(3,682)	437,922	(2,279,282)											
Apr-15		369,891		(3,089)		1.77%	(3,089)	366,802	(1,912,480)											
May-15		277,168		(2,617)	0	1.77%	(2,617)	274,552	(1,637,928)											
Jun-15		175,767		(2,286)		1.77%	(2,286)	173,480	(1,464,448)											

**Amount Deferred Nov14 - Jun 15 with Interest: 3,356,582.55**

**History truncated for ease of viewing**

**NOTES:**

1 - Transfer in authorized balances from accounts 191410, 191450, 191417

Company: Northwest Natural Gas Company  
 State: Oregon  
 Description: Core Market Commodity gas cost deferral  
 Account Number: 191400  
 Docket UM 1496  
 Current reauthorization to defer was granted in Order No. 13-365

Narrative: Deferral of customer's share of the difference between actual core commodity cost incurred and the Annual Sales WACOG embedded as defined in the related annual PGA. From Nov 09 forward the deferral election is 90%.

1	2	3	4	5	6	90	91	92	93	94	95	96	97	98	99	100	101	102	103	104	105	106	107	108	109	114	115	116	117	118	119			
Debit	(Credit)	Month/Year	Note	Commodity	Interest	Interest Rate	Storage	Hedge	Transfer	Activity	Deferral	Plus Int.	GL Balance																					
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)																								
Beginning Bal																																		
Nov-13	<b>1</b>		(1,018,327)	(3,307)	7.78%	(1,778)	0	2,453,528	1,430,116	(1,023,412)																								
Dec-13			2,370,209	1,040	7.78%	(2,701)	0		2,368,548	1,345,136																								
Jan-14			111,637	9,075	7.78%	(2,527)	0		118,185	1,463,320																								
Feb-14			8,008,055	35,439	7.78%	(2,275)	0		8,041,219	9,504,540																								
Mar-14			7,058,076	84,496	7.78%	(1,481)	0		7,141,091	16,645,631																								
Apr-14			25,070	107,997	7.78%	(1,175)	0		131,892	16,777,522																								
May-14			1,344,869	113,132	7.78%	(639)	0		1,457,362	18,234,884																								
Jun-14			1,214,886	122,159	7.78%	(579)	0		1,336,466	19,571,351																								
Jul-14			840,727	129,611	7.78%	(455)	0		969,883	20,541,234																								
Aug-14			1,274,849	137,307	7.78%	(446)	0		1,411,710	21,952,944																								
Sep-14			195,303	142,960	7.78%	(477)	0		337,786	22,290,729																								
Oct-14			277,661	145,416	7.78%	(757)	0		422,283	22,713,012																								
Nov-14	<b>1</b>		941,419	19,994	7.78%	(7,383)	(21,218)	(20,085,459)	(19,152,646)	3,560,366																								
Dec-14			(1,096,163)	19,345	7.78%	(8,370)	(48,635)		(1,133,823)	2,426,543																								
Jan-15			(3,864,444)	3,058	7.78%	(8,464)	(36,749)		(3,906,599)	(1,480,056)																								
Feb-15			(2,693,034)	(18,417)	7.78%	(5,905)	(22,227)		(2,739,583)	(4,219,638)																								
Mar-15			(3,753,477)	(39,548)	7.78%	(5,138)	(2,063)		(3,800,226)	(8,019,864)																								
Apr-15			(3,322,626)	(62,800)	7.78%	(4,806)	(5,519)		(3,395,750)	(11,415,614)																								
May-15			(1,154,540)	(77,770)	7.78%	(2,946)	(1,941)	2	(1,237,195)	(12,652,809)																								
Jun-15	<b>2</b>		(1,466,735)	(86,808)	7.78%	(1,912)	(648)	(2,018)	(1,558,122)	(14,210,931)																								

**History truncated for ease of viewing** **(16,836,468.59)**

**NOTES:**  
**1** - Transfer June balance plus July-October interest on June balance to account 191401 for amortization  
**2** - Transfer includes one-time adjustment for true-up to ending GL balance

Company: Northwest Natural Gas Company  
 State: Oregon  
 Description: Core Market Demand cost deferral  
 Account Number: 191410  
 Docket UM 1496  
 Current reauthorization to defer was granted in Order No. 14-365

Narrative: Deferral of 100% of the Difference between actual demand cost incurred and the demand cost embedded as defined in the related state's annual PGA.

1	2	3	4	5	6	90	91	92	93	94	95	96	97	98	99	100	101	102	103	104	105	106	107	108	109	
Debit	(Credit)	Month/Year	Note	Demand	Interest	Interest Rate	Adjustment	Transfer	Activity	Deferral	Plus Int.	GL Balance														
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)																		
Beginning Bal																										
Nov-13	<b>1,4</b>	293,813	952	7.78%		2,067,411	2,362,176	294,766																		
Dec-13		(162,444)	1,384	7.78%			(161,060)	133,706																		
Jan-14		(192,372)	243	7.78%			(192,128)	(58,423)																		
Feb-14		(399,481)	(1,674)	7.78%			(401,155)	(459,577)																		
Mar-14		(233,370)	(3,736)	7.78%			(237,106)	(696,683)																		
Apr-14		(368,450)	(5,711)	7.78%			(374,161)	(1,070,844)																		
May-14		(475,075)	(8,483)	7.78%			(483,557)	(1,554,401)																		
Jun-14		(510,221)	(11,732)	7.78%			(521,953)	(2,076,354)																		
Jul-14		(374,325)	(14,675)	7.78%			(389,000)	(2,465,354)																		
Aug-14		(521,150)	(17,673)	7.78%			(538,823)	(3,004,178)																		
Sep-14		(506,271)	(21,118)	7.78%			(527,389)	(3,531,567)																		
Oct-14		(551,151)	(24,683)	7.78%			(575,836)	(4,107,403)																		
Nov-14	<b>1</b>	(1,152,318)	(16,682)	7.78%		1,850,024	681,024	(3,165,976)																		
Dec-14		(108,541)	(20,878)	7.78%			(129,418)	(3,295,394)																		
Jan-15		(137,525)	(21,811)	7.78%			(159,336)	(3,454,730)																		
Feb-15		(144,116)	(22,865)	7.78%			(166,981)	(3,621,712)																		
Mar-15		(98,578)	(23,800)	7.78%			(122,379)	(3,744,090)																		
Apr-15		(142,781)	(24,737)	7.78%			(167,518)	(3,911,608)																		
May-15		(174,769)	(25,927)	7.78%		0	(200,695)	(4,112,304)																		
Jun-15		(162,516)	(27,188)	7.78%			(189,704)	(4,302,008)																		

**History truncated for ease of viewing** **Amount Deferred Nov14 - Jun 15 with Interest: (183,889.12)**

**NOTES**

**1** -Transfer June balance plus July-October interest on June balance to account 191411 for amortization

Company: Northwest Natural Gas Company  
 State: Oregon  
 Description: Core Market Demand Collection Deferral  
 Account Number: 191450  
 Docket UJ 1496  
 Current reauthorization to defer was granted in Order No. 14-365

Narrative: Deferral of 100% of the difference between actual demand costs collected and the seasonalized imbedded demand costs as defined in the state's annual PGA.

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	
Debit	(Credit)	Month/Year	Note	Demand Deferral	Interest	Interest Rate	Transfer	Activity	Deferral Plus Int.	GL Balance										
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)											
Beginning Bal																				
Nov-13		<b>1</b>	(328,275)	(1,064)	7.78%	(196,089)	(525,427)	(329,339)												
Dec-13			(1,282,369)	(6,292)	7.78%		(1,288,661)	(1,618,000)												
Jan-14			(864,778)	(13,293)	7.78%		(878,071)	(2,496,071)												
Feb-14			(1,999,668)	(22,665)	7.78%		(2,022,333)	(4,518,404)												
Mar-14			1,311,653	(25,042)	7.78%		1,286,611	(3,231,793)												
Apr-14			369,268	(19,756)	7.78%		349,512	(2,882,281)												
May-14			1,002,149	(15,438)	7.78%		986,711	(1,895,570)												
Jun-14			(374,228)	(13,503)	7.78%		(387,731)	(2,283,301)												
Jul-14			58,809	(14,613)	7.78%		44,197	(2,239,104)												
Aug-14			47,709	(14,362)	7.78%		33,347	(2,205,757)												
Sep-14			107,662	(13,952)	7.78%		93,710	(2,112,047)												
Oct-14			1,648,665	(8,349)	7.78%			(471,732)												
Nov-14		<b>1</b>	1,232,252	16,127	7.78%	2,343,093	1,640,315	3,119,740												
Dec-14			2,325,178	27,764	7.78%		2,352,941	5,472,682												
Jan-15			1,638,415	40,792	7.78%		1,679,208	7,151,889												
Feb-15			2,512,045	54,511	7.78%		2,566,556	9,718,446												
Mar-15			2,355,018	70,642	7.78%		2,425,660	12,144,106												
Apr-15			463,254	80,236	7.78%		543,490	12,687,596												
May-15			587,343	84,162	7.78%	(1)	671,503	13,359,099												
Jun-15			263,774	87,467	7.78%		351,240	13,710,339												

**History truncated for ease of viewing** **Amount Deferred Nov14 - Jun 15 with Interest: 11,838,978.56**

**1** -Transfer June balance plus July-October interest on June balance to account 191411 for amortization



September 11, 2015

**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 annual purchased gas cost adjustment and 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 that participated 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: Onita King  
220 NW Second Ave  
Portland, Oregon 97209-3991  
Telephone: (503) 721-2452**

**Public Utility Commission of Oregon  
Attn: Filing Center  
201 High Street SE, Suite 100  
PO Box 1088  
Salem, Oregon 97301-1088  
Telephone: (503) 373-0886**

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.

\* \* \* \* \*

**EXHIBIT C**



**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 PURCHASED GAS ADJUSTMENT MECHANISM, upon all parties of record in the UG 221 proceeding, which is the Company's most recent general rate case, by electronic mail.

*G. CATRIONA MCCRACKEN* **W**  
CITIZENS' UTILITY BOARD OF OREGON  
*catriona@oregoncub.org*

*ROBERT JENKS* **W**  
CITIZENS' UTILITY BOARD OF OREGON  
*bob@oregoncub.org*

*OPUC DOCKETS* **W**  
CITIZENS' UTILITY BOARD OF OREGON  
*dockets@oregoncub.org*

*CHAD M. STOKES* **W**  
CABLE HUSTON BENEDICT  
HAAGENSEN & LLOYD LLP  
*cstokes@chbh.com*

*TOMMY BROOKS* **W**  
CABLE HUSTON BENEDICT  
HAAGENSEN & LLOYD LLP  
*tbrooks@cablehuston.com*

*ED FINKLEA* **W**  
NORTHWEST INDUSTRIAL GAS USERS  
*efinklea@nwigu.org*

*JASON W. JONES* **W**  
PUC STAFF-DEPARTMENT OF  
JUSTICE  
*jason.w.jones@state.or.us*

*KEITH KUENY* **W**  
COMMUNITY ACTION PARTNERSHIP  
OF OREGON  
*Keith@caporegon.org*

*WENDY GERLITZ* **W**  
NW ENERGY COALITION  
*wendy@nwenergy.org*

*JUDY JOHNSON* **W**  
PUBLIC UTILITY COMMISSION  
*judy.johnson@state.or.us*

*TERESA HAGINS* **W**  
NORTHWEST PIPELINE GP  
*teresa.l.hagins@williams.com*

*STEWART MERRICK* **W**  
NORTHWEST PIPELINE GP  
*stewart.merrick@williams.com*

*RANDY DAHLGREN* **W**  
PORTLAND GENERAL ELECTRIC  
*pge.opuc.filings@pgn.com*

*DOUGLAS C TINGEY* **W**  
PORTLAND GENERAL ELECTRIC  
*doug.tingey@pgn.com*

*LISA F RACKNER* **W**  
MCDOWELL RACKNER & GIBSON PC  
*dockets@mcd-law.com*

DATED at Portland, Oregon, this 11<sup>th</sup> day of September 2015.

*/s/ Shannon L. Seagondollar*  
Shannon L. Seagondollar  
Rates & Regulatory Affairs  
NW NATURAL  
220 NW Second Avenue  
Portland, Oregon 97209-3991  
1.503.226.4211, extension 3589  
*sls@nwnatural.com*