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June 25, 2012

NWN Advice No. OPUC 11-19
Fourth Errata Filing

VIA ELECTRONIC FILING

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

Attention: Filing Center

Re: **UG 221 – FOURTH ERRATA FILING**
Errata to Exhibit NWN/2008 Feltz

Northwest Natural Gas Company, dba NW Natural (“NW Natural” or “Company”), files herewith its Errata to Mr. Stephen P. Feltz’s Exhibit NWN/2008 Feltz/1.

This Errata filing replaces Exhibit NWN/2008 to remove page 2 and 3 which were published in error and to correct the exhibit reference number. The exhibit was mislabeled in the original filing as Exhibit NWN/2800 but should have been NWN/2008. Please replace the original exhibit of three pages filed on June 15, 2012, with the new one page exhibit.

Please call me if you have questions.

Sincerely,

NW NATURAL

/s/ Onita R. King

Onita R. King
Tariffs and Regulatory Compliance

enclosure



CERTIFICATE OF SERVICE

I hereby certify that I served the foregoing FOURTH ERRATA FILING OF NW NATURAL in docket UG 221, upon each party listed in the Service List by electronic mail and, where paper service is not waived, by U.S. mail, postage prepaid.

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DATED at Portland, Oregon, this 25th day of June, 2012

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Survey of AGA Companies on Regulatory Treatment of Pension Expense and Contributions

| Company | DB Plan (Y or N) | Recovery Method | | |
|--------------------|---------------------|-----------------|---------------|---------------|
| | | FAS 87 | Contributions | Prepaid Asset |
| 1 Piedmont | Y | X | | X |
| 2 | | | | |
| 3 BGE | Y | X | | X |
| 4 [Anonymous] | Y | X | | |
| 5 South Jersey Gas | Y | X | | X |
| 6 Delta Gas | Y | X | | |
| 7 Integrys | Y | X | | X |
| 8 PG&E | Y | | X | |
| 9 [Anonymous] | Y | X | | |
| 10 Atmos Energy | Y | X | X | X |
| 11 Avista | Y | X | | |
| 12 Centerpoint | Y | X | | X |
| 13 [Anonymous] | Y | | X | |
| 14 Oneok | Y | X | | |
| 15 Vectren | Y | X | | |
| 16 GazMetro | Y | | X | |
| 17 ConEd | Y | X | | |
| Summary Results | 16 | 13 | 4 | 6 |
| | | 81% | 25% | 38% |