

EXHIBIT LIST

WUTC v. Northwest Natural Gas Company

Docket No. UG-031885

NO.	WITNESS	A/R	DATE	DESCRIPTION
1	All Parties	A	6/10/04	Stipulation with Attachment A and Attachment B filed May 14, 2004
1a	All Parties	A	6/10/04	Amendment to Stipulation filed June 10, 2004
2T	All Parties	A	6/10/04	Joint Testimony of Dr. Francis P. Ferguson, Kevin S. McVay, James Russell, Joelle Steward, Matt Steuerwalt, Donald Schoenbeck, and Charles Eberdt filed May 14, 2004.
3T	Bruce R. DeBolt, NWN <i>Policy</i>	A	6/10/04	(BRD-1) Direct Testimony filed Nov. 19, 2003
4		A	6/10/04	(BRD-2) Cost of Capital Computation
5		A	6/10/04	(BRD-3) Embedded Cost of Long-Term Debt Capital
6		A	6/10/04	(BRD-4) Unamortized Costs of Redeemed Debt and Preferred Issues
7		A	6/10/04	(BRD-5) Updated NPV Savings on Early Bond Redemption
8		A	6/10/04	(BRD-6) Weighted Average Cost of Capital
9		A	6/10/04	(BRD-7) Summary of Monthly Average in Short-Term Borrowing and Borrowing Activity
10T	Samuel C. Hadaway, NWN <i>Return on Equity</i>	A	6/10/04	(SCH-1) Direct Testimony filed on Nov. 19, 2003

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NO.	WITNESS	A/R	DATE	DESCRIPTION
11		A	6/10/04	(SCH-2) Historical Capital Market Costs
12		A	6/10/04	(SCH-3) Discounted Cash flow Analysis (70% Regulated Gas Revenues Group); Summary of DCF Model Results
13		A	6/10/04	(SCH-4) Risk Premium Analysis
14		A	6/10/04	(SCH-5) Stock Price Comparison
15		A	6/10/04	(SCH-6) Qualifications of Samuel C. Hadaway
16T	Kevin S. McVay, NWN <i>Test Period & Adjustments</i>	A	6/10/04	(KSM-1) Direct Testimony filed Nov. 19, 2003
17		A	6/10/04	(KSM-2) Revenue Requirement Summary
18		A	6/10/04	(KSM-3) Test Year—System and Washington Results of Operations
19		A	6/10/04	(KSM-4) Test Year as Adjusted
20T	Dr. John A. Hanson, NWN <i>Load Forecast</i>	A	6/10/04	(JAH-1) Direct Testimony filed Nov. 19, 2003
21		A	6/10/04	(JAH-2) Cycle Sales Basis; Test Year Customer Counts
22		A	6/10/04	(JAH-3) Sendout Basis; Test Year Customer Counts

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NO.	WITNESS	A/R	DATE	DESCRIPTION
23		A	6/10/04	(JAH-4) Monthly Use Per Customer Models; Root Mean Squared Error By HDD Base (Residential and Commercial Monthly Use)
24		A	6/10/04	(JAH-5) GRC Test Year and Price Changes
25T	Lea Anne Doolittle, NWN <i>Total Compensation</i>	A	6/10/04	(LAD-1) Direct Testimony filed Nov. 19, 2003
26		A	6/10/04	(LAD-2) Marsh Carrier Trend Survey, July 1, 2002
27		A	6/10/04	(LAD-3) NBU, BU, and Total Benefit Premium cost per Employee; Percentage of Increase, 1998-2003
28		A	6/10/04	(LAD-4) Towers Perrin Projects Fifth Consecutive Year of Double-Digit Health Care Cost Increases in 2004, September 29, 2003
29		A	6/10/04	(LAD-5) Annual NBU Benefit Allowances and Premiums Per Employee; 1996-2003
30		A	6/10/04	(LAD-6) Corporate Underfundings
31		A	6/10/04	(LAD-7) NWN Retirement Plan; Performance Comparison with Similar Plan Sponsors; R.V. Kuhns & Associates, October, 2003
32		A	6/10/04	(LAD-8) Asset Allocation Study for NWN Retirement Plan; R.V. Kuhns & Associates, October, 2002

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NO.	WITNESS	A/R	DATE	DESCRIPTION
33		A	6/10/04	(LAD-9) SFAS No. 87 Cost Estimate; Final Net Period Pension Cost at 12/31/2003, Based on Total Plan Assets of \$143,258,851 on 12/31/2002
34T	Kimberly A. Heiting, NWN <i>Advertising</i>	A	6/10/04	(KAH-1) Direct Testimony filed Nov. 19, 2003
35		A	6/10/04	(KAH-2) Advertising Expenses for the Test Year
36		A	6/10/04	(KAH-3) "Conservation and Efficiency," Carol McIntosh, May, 2001.
37		A	6/10/04	(KAH-4) NWN High Efficiency Furnace Adoptions by Segment (chart)
38		A	6/10/04	(KAH-5) Department of Transportation. Research and Special Programs Administration. Office of Pipeline Safety. <i>Pipeline Safety Regulations, Part 192, Minimum Federal Safety Standards.</i> April, 2000.
39		A	6/10/04	(KAH-6) Working Draft Available for External Comment, "Public Awareness Programs for Pipeline Operators," October 22, 2002
40		A	6/10/04	(KAH-7) "Metro and Media Market Rankings," SMM/Sales & Marketing Management, 2002
41		A	6/10/04	(KAH-8) "Population Maps (Asian, Hispanic, and African)," AK Media
42T	Sandra K. Hart and Scott A. Milam, NWN <i>Vancouver District Office</i>	A	6/10/04	(SKH/SAM-1) Direct Testimony filed Nov. 19, 2003

EXHIBIT LIST

NO.	WITNESS	A/R	DATE	DESCRIPTION
55		A	6/10/04	(FPF-6) Application of Revenue Requirement to Rates on an Equal Percentage of Margin Basis
56		A	6/10/04	(FPF-7) Present and Proposed WA Rates
57		A	6/10/04	(FPF-8) Revenue Requirement
58		A	6/10/04	(FPF-9) Rate Design Proposal
59T	Dr. Francis P. Ferguson, NWN <i>Cost of Service</i>	A	6/10/04	(FPF-1) Direct Testimony filed Nov. 19, 2003
60		A	6/10/04	(FPF-2) Current Revenues, Expenses and Returns
61		A	6/10/04	(FPF-3) Effects of Proposed Revenue Increase
62T	Dr. Francis P. Ferguson, NWN <i>Rate Redesign</i>	A	6/10/04	(FPF-1) Direct Testimony filed Nov. 19, 2003
63		A	6/10/04	(FPF-2) Rate Design Proposal
64		A	6/10/04	(FPF-3) Margin Effects of Rate Design Proposal
65		A	6/10/04	(FPF-4) Effect of Proposed Rate Design; Average Changes in Rate Schedule Revenues
66T	Dr. John A. Hanson, NWN <i>Decoupling</i>	A	6/10/04	(JAH-1) Direct Testimony filed Nov. 19, 2003

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NO.	WITNESS	A/R	DATE	DESCRIPTION
67T	C. Alex Miller, NWN <i>Interstate Storage Services</i>	A	6/10/04	(CAM-1) Direct Testimony filed Nov. 19, 2003
70T	Public Counsel	A	6/10/04	Aggregated Written Public Comments