

**TOP-HAT PLAN STATEMENT**


Employer: Northwest Natural Gas Company dba/ NW Natural  
Employer Address: 220 NW Second Avenue  
Portland, Oregon 97209  
Employer Identification Number: 93-0256722  
Name of Plan: Northwest Natural gas Company Supplemental  
Executive Retirement Plan (Plan)  
No. of Employees Initially Participating  
in the Plan: One (1)

The Employer has adopted an unfunded pension plan primarily for the purpose of providing deferred compensation benefits for a select group of management or highly compensated employees hired after September 1, 2004, and submits this Statement pursuant to Department of Labor Regulations § 2520.104-23.

Dated: December 23, 2004

NORTHWEST NATURAL GAS COMPANY

By: \_\_\_\_\_

  
C.J. Rue  
Its: Secretary

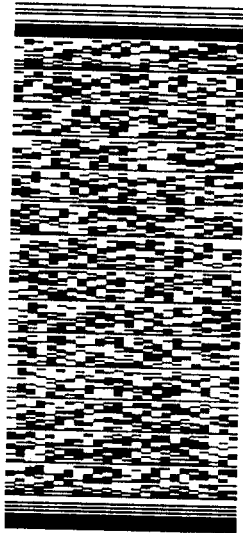
Top Hat Plan Exemption  
Pension and Welfare Benefits Administration  
Room N-5644  
US Department of Labor  
200 Constitution Avenue, NW  
Washington, DC 20210

From: Origin ID: (503)226-4211  
C J RUE  
NW NATURAL  
220 NW SECOND AVENUE  
PORTLAND, OR 97209



CL50914640506

SHIP TO: (202)693-8673 BILL SENDER  
Top Hat Plan Exemption Rm N-5644  
US Department of Labor  
Pension and Welfare Benefits  
200 Constitution Avenue, NW  
Washington, DC 20210



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Account#: S \*\*\*\*\*

REF: 46010-5028-930-5000



Delivery Address Bar Code

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