### nwn letter template

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August 28, 2014

Steven V. King, Executive Director and Secretary

Washington Utilities & Transportation Commission

1300 S. Evergreen Park Drive, S.W.

P.O. Box 47250

Olympia, Washington 98504-7250

 RE: **UG-131473**, **NW Natural’s 2014 IRP Work Plan, Supplement No. 2**

Northwest Natural Gas, dba NW Natural (“NW Natural” or the “Company”), herein files Supplement No. 2 to its 2014 Integrated Resource Plan Work Plan that was submitted August 12, 2013, in compliance with Washington Administrative Code 480-90-238.

If you have any questions regarding this plan, please contact me at 1-503-226-4211, extension 3590.

Sincerely,

*/s/ Jennifer Gross*

Jennifer Gross

enclosures