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August 8, 2008

Via Email and Overnight Delivery

Executive Secretary
Washington Utilities and Transportation Commission
PO Box 47250
1300 S Evergreen Park Drive SW
Olympia WA 98504-7250

Re: In the matter of NW Natural Gas Company's Petition for an Accounting Order Authorizing Deferred Accounting Treatment of Certain Costs Associated with the Company's Smart EnergyTM Program

Docket No. UG - 080530

WUTC v. Northwest Natural Gas Company

Docket No. UG-080519

Dear Ms. Washburn:

Enclosed on behalf of Northwest Natural Gas Company in the above proceeding are an original and nine (9) copies of Northwest Natural Gas Company's Response to Motions for Summary Determination; Affidavit of William R. Edmonds, Affidavit of Kimberly A. Heiting, and Certificate of Service.

Please do not hesitate to call if you have any questions or concerns.

Very truly yours,

Amie Jamieson

Enclosures