

McDowell Rackner & Gibson PC



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Via Email and Overnight Delivery

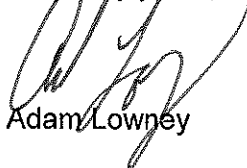
David Danner
Executive Director and Secretary
Washington Utilities and Transportation Commission
PO Box 47250
1300 S Evergreen Park Drive SW
Olympia WA 98504-7250

Re: *Washington Utilities and Transportation Commission v. Northwest Natural Gas Company*, Docket UG – 111233

Dear Mr. Danner:

Enclosed for filing in the above proceeding are an original and twelve (12) copies of the Settlement Stipulation, and the Prefiled Testimony of Randolph S. Friedman and C. Alex Miller Supporting the Stipulation. A copy of this filing has been served on the parties to this proceeding as indicated on the Certificate of Service.

Very truly yours,



Adam Lowney

cc: service list