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November 3, 2008

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: 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 Mr. Danner:

Enclosed on behalf of NW Natural Gas Company in the above proceeding are an original and eight (8) copies of NW Natural Gas Company's Petition for Administrative Review, and Certificate of Service.

NW Natural is not requesting oral argument under WAC 480-07-825(6), but would be pleased to present oral argument to the Commission if the Commission believes oral argument would assist it in making a decision in this case.

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

Very truly yours,

Amie Jamieson

Enclosures

Docket Nos. UG-080519/UG-080530 (consolidated) CERTIFICATE OF SERVICE

I hereby certify that I have this day served the attached document upon the persons and entities listed on the Service List below by depositing a copy of said document in the United States mail, addressed as shown on said Service List, with first class postage prepaid.

For NWEC:

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For Public Counsel:

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For WUTC

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Olympia, WA 98504-0128 Phone: (360) 664-1225

E-mail: ithompson@utc.wa.gov

DATED at Portland, Oregon this 3rd day of November, 2008.

Amie Jamieson