Rates and Regulatory Affairs Facsimile: 503.721.2532



September 30, 2005

Carole Washburn, Executive Secretary Washington Utilities and Transportation Commission P.O. Box 47250 1300 S. Evergreen Park Drive S.W. Olympia, WA 98504-7250

Re: Docket No. UE-030311; Least Cost Planning Rulemaking, WAC

480-100-238

Docket No. UG-030312; Least Cost Planning Rulemaking, WAC

480-90-238

Replacement Follow-Up Comments of NW Natural

Enclosed for filing are NW Natural's replacement Follow-up Comments in the above-referenced docket. Follow-up Comments electronically filed yesterday are hereby withdrawn in their entirety.

Please contact me if you have any questions.

Sincerely,

/s/ J. Ross

Joseph M. Ross Rate Economist/Planning Analyst

JMR/kcm enclosure