

[Service Date January 13, 2012]

January 13, 2012

Jennifer Gross  
Tariff and Regulatory Compliance  
NW Natural Gas Company  
220 NW 2<sup>nd</sup> Avenue  
Portland, Oregon 97209

**Re: NW Natural's 2011 Natural Gas Integrated Resource Plan  
Docket UG-100245**

Dear Ms. Gross:

The Washington Utilities and Transportation Commission (Commission) has carefully reviewed the 2011 Gas Integrated Resource Plan (Plan) filed by NW Natural Gas Company (NW Natural or Company) and acknowledges that it meets the requirements of Revised Code of Washington 19.280.030 and Washington Administrative Code (WAC) 480-90-238.

Please be advised that this finding does not signal pre-approval for ratemaking for any course of action identified in the Plan. At the time of the Commission's review of NW Natural's general rate case, the Commission will give due weight to the information, analyses and strategies contained in the Plan along with other relevant evidence when determining the prudence of the Company's actions.

Because an integrated resource plan (IRP) cannot determinatively pinpoint the future actions that will minimize a utility's costs and risk, we expect that the Company will update regularly the assumptions that underlie the Plan and adjust its operational strategies accordingly.

Attached are specific comments from the Commission regarding the IRP. Commission Staff will provide additional detailed comments as the Company develops its next IRP. NW Natural should file its next Natural Gas IRP work plan on or before March 30, 2012, and its next IRP on or before March 31, 2013.

Sincerely,

DAVID W. DANNER  
Executive Director and Secretary

Attachment