

# McDowell & Rackner PC



March 21, 2008

## Via Email and Overnight Delivery

Carole J. Washburn  
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 Energy™ Program  
Docket No. UG – 08 \_\_\_\_\_

Dear Ms. Washburn:

Enclosed on behalf of Northwest Natural Gas Company in the above proceeding  
are an original and twelve (12) copies of the above-referenced Petition.

Please do not hesitate to call if you have any questions or concerns. Thank you  
for your assistance.

Very truly yours,

A handwritten signature in black ink, appearing to read "Lisa Rackner".

Lisa Rackner

Enclosures