

McDowell Rackner & Gibson PC



January 26, 2011

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Via Electronic Filing 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
Docket No. UG-

Dear Mr. Danner:

Re: In the matter of NW Natural Gas Company's Petition for an Accounting Order
Authorizing Deferred Accounting Treatment of Certain Costs Associated with
Environmental Remediation
Docket No. UG – 11_____

Dear Mr. Danner:

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,

Wendy McIndoo
Office Manager

Enclosures
cc: Service List