

McDowell & Rackner PC



June 12, 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 – 080530

WUTC v. Northwest Natural Gas Company
Docket No. UG-080519

WUTC v. Northwest Natural Gas Company
Docket No. UG-080546

Dear Ms. Washburn:

Enclosed on behalf of Northwest Natural Gas Company in the above proceeding are an original and twelve (12) copies of Northwest Natural Gas Company's Response to Motion to Consolidate with Docket No. UG- 080546, Motion for Variation from Time Limit, and Certificate of Service.

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