

Rates and Regulatory Affairs
Facsimile: 503.721.2516



December 16, 2010

VIA ELECTRONIC FILING

Dave Danner, Executive Director & Secretary
Washington Utilities and Transportation Commission
1300 S Evergreen Park Drive SW
Post Office Box 47250
Olympia, Washington 98504-7250

**Re: U-100523, Paperless Billing for Gas Customers
NW Natural's Comments**

Dear Mr. Danner:

Northwest Natural Gas Company, dba NW Natural ("NW Natural" or the "Company"), supports the draft rules on paperless billing for gas utility customers, issued by the Washington Transportation and Utility Commission ("Commission") on December 13, 2010.

NW Natural appreciates the Commission's continued consideration of the Company's and other parties' concerns in this docket. The draft rules, issued on December 13, 2010, represent a good compromise on positions.

Please contact me at (503) 226-4211, extension 3590 if you have questions.

Sincerely,

NW NATURAL

/s/ Jennifer Gross

Jennifer Gross
Rates & Regulatory Affairs