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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 an Accounting Order Authorizing Deferred Accounting Treatment of Certain Costs Associated with Environmental Remediation **Docket No. UG – 110199**

Dear Mr. Danner:

Enclosed on behalf of Northwest Natural Gas Company in the above proceeding are an original and twelve (12) copies of the Amended Petition. The Petition has been amended for the sole purpose of correcting and replacing the description of the O&M expense when recording estimates of future Environmental Cost expenses.

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

Very truly yours,

Lisa Rackner

Enclosures cc: Service List