

Richelle T. Luther
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January 30, 2008

Oregon Public Utility Commission
550 Capital Street N.E., Suite 215
Salem, Oregon 97301-2551

Ladies and Gentlemen:

Re: Docket UF-4232

Pursuant to the Commission's Order No. 06-662, in Docket UF-4232, authorizing the issuance and sale of the Company's Common Stock to its employees under the Employee Stock Purchase Plan, we enclose herewith the second Report of Sales, Issues and Expenses, for the year ended December 31, 2007.

Sincerely,

/s/ Richelle T. Luther

Richelle T. Luther

RTL:kva
Encl.

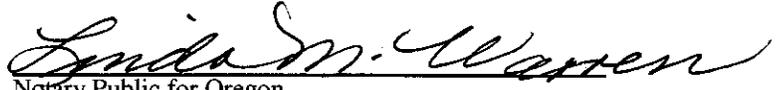
IN WITNESS WHEREOF, I have hereunto affixed my hand and the corporate seal of Northwest Natural Gas Company this 30th day of January 2008.



Richelle T. Luther
Secretary of Northwest Natural Gas Company

(SEAL)

Subscribed and sworn to before me this 30th day of January 2008.



Notary Public for Oregon
My Commission Expires 6/21/08

