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VIA ELECTRONIC FILING

May 15, 2017

Steven V. King, Executive Director and Secretary
Washington Utilities & Transportation Commission
1300 South Evergreen Park Drive, SW
Post Office Box 47250
Olympia, Washington 98504-7250

RE: NW Natural's First Quarter of 2017 Results of Operations

Dear Mr. King,

Per WAC 480-90-275, submitted is Northwest Natural Gas Company's, dba NW Natural ("NW Natural" or "Company"), Results of Operations for the First Quarter (January – March) 2017.

Included within each month's section is a summary of the rate of return on rate base, an income statement presentation of results, a report of operations and maintenance expense broken out by FERC account and a detailed report of operations and maintenance expense which shows the allocation methodology used. Each month's section also includes a report for the 12 months ending each month on the rate of return on rate base and the income statement presentation of results.

Also attached are a report of allocation factors and a report of gross plant and accumulated depreciation at December 31, 2015 and 2016. Finally, volumes, customers and use per customer are presented on monthly and 12-months ended bases for 2016 and 2017.

Reports are presented with system results, as well as with results for each state.

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Please feel free to call or email me if you have any questions.

Sincerely,

/s/ Kyle Walker, CPA

Kyle Walker, CPA
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Attachments:

UG-____ - NWN's 1Q 2017 Quarterly Results of Operations_Rpt_05-15-2017
UG-____ - NWN's 1Q 2017 Quarterly Results of Operations_WP1_05-15-2017
UG-____ - NWN's 1Q 2017 Quarterly Results of Operations_WP2_05-15-2017