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VIA ELECTRONIC FILING

November 27, 2018

Mark L. Johnson, Executive Director and Secretary Washington Utilities and Transportation Commission 1300 South Evergreen Park Drive SW Post Office Box 47250 Olympia, Washington 98504-7250 State Of WASH UTIL. AND TRANSP COMMISSION

08:05

Re: UG-170967- SHADED INFORMATION IS DESIGNATED CONFIDENTIAL PER WAC 480-07-160, OCTOBER 2018 - MONTHLY GAS COST DEFERRED BALANCE ACCUMULATIONS / AMORTIZATIONS

Dear Mr. Johnson:

Per WAC 480-90-233(5), attached are Northwest Natural Gas Company's, dba NW Natural ("NW Natural" or "Company), Deferred Rate Making Accounts & JE 28 and JE 29 ledger entries for October 2018.

The information contained in the attached report is confidential pursuant to WAC 480-07-160(2)(c), as it contains financial information that has not yet been disclosed to the general public.

Please call or email me if you have any questions with respect to these materials.

Sincerely,

/s/ Kyle Walker

Kyle Walker, CPA Rates/Regulatory Analyst NW Natural 220 NW 2nd Avenue Portland, OR 97209

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Attachments

UG-170967-NWNs-October-2018 Monthly-Deferred-Acct-Rpt-11-27-2018 (C)

UG-170967-NWNs-October-2018-Monthly-Deferred-Acct-Rpt-11-27-2018 (R)

UG-170967-NWNs-October-2018-Monthly-Deferred-Acct Rpt-xlxs-11-27-2018 (C)

UG-170967-NWNs-October-2018-Monthly-Deferred-Acct Rpt-xlxs-11-27-2018 (R)

Records Management