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February 1, 2021

VIA ELECTRONIC FILING

Mark L. Johnson, Executive Director and Secretary Washington Utilities and Transportation Commission 621 Woodland Square Loop S.E. Lacey, Washington 98503

Re: UG-200264—NW Natural's Report Required By Order 01

In compliance with Order 01 in docket U-200281, Northwest Natural Gas Company, dba NW Natural (NW Natural or Company), provides the enclosed report of costs and benefits relating to the Company's COVID-19 deferred accounting in docket UG-200264. The enclosed data is provided for the fourth guarter of 2020.

In accordance with WAC 480-07-160, NW Natural requests confidential treatment for this information, on the basis that the documents contain "valuable commercial information, including trade secrets or confidential marketing, cost, or financial information" as provided in RCW 80.04.095 and in accordance with WAC 480-07-160(2)(c). This confidential report contains material, nonpublic financial information as defined by the Securities and Exchange Commission's Regulation FD. NW Natural's parent company, Northwest Natural Holding Company, has scheduled its earnings release for February 26, 2021, after which the enclosed report would no longer require the confidential designation. Accordingly, NW Natural will refile the enclosed report without the confidential designation after that time.

Please address correspondence on this matter to me with copies to the following:

eFiling Rates & Regulatory Affairs NW Natural 250 SW Taylor Street Portland, Oregon 97204 Telephone: (503) 610.7330 Fax: (503) 220.2579

Tax. (303) 220.2313

Email: eFiling@nwnatural.com

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Sincerely,

/s/ Natasha Siores

Natasha Siores Manager, Rates and Regulatory Affairs NW Natural 250 SW Taylor Street Portland, OR 97204 Telephone: 503.610.7074 Email: natasha.siores@nwnatural.com

Attachment:

200264-NWN-COVID-Cmpl-Rpt-2-1-2021 (C) 200264-NWN-COVID-Cmpl-Rpt-2-1-2021 (R)