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April 29, 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

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COMMISSION

**Re: UG-200264—NW Natural’s 1Q 2021 COVID-19 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 first quarter of 2021.

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 May 5, 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  
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Sincerely,

*/s/ Rebecca T. Brown*

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Regulatory Consultant  
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Attachments:

200264-NWN-COVID-Cmpl-Rpt-4-29-2021 (C)  
200264-NWN-COVID-Cmpl-Rpt-4-29-2021 (R)