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VIA ELECTRONIC FILING

April 30, 2019

Mark L. Johnson, Executive Director and Secretary
Washington Utilities & Transportation Commission
1300 S Evergreen Park Drive, SW
Post Office Box 47250
Olympia, Washington 98504-7250

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UTIL. AND TRANSP.
COMMISSION

Re: NW Natural's 2018 Affiliated Interest Report and Cost Allocation Manual

In compliance with WAC 480-90-264, attached is the 2018 Affiliated Interest Report and Cost Allocation Manual for Northwest Natural Gas Company, dba NW Natural (NW Natural or Company).

This 2018 Affiliated Interest Report includes the following enclosed exhibits:

- Confidential Exhibit A provides affiliated interest financial statements.
- Confidential Exhibit B provides the Company's Cost Allocation Manual.
- Exhibit C provides the report on compliance and officer attestation in compliance with Stipulating Condition No. 30 of Order 01 in docket UG-170094.

Please note that there have been no changes to the enclosed Cost Allocation Manual (Confidential Exhibit B) since NW Natural's filing of this same document with the Company's Master Services Agreement in compliance with Stipulating Condition No. 25e on December 28, 2018, in docket UG-170094. Please see Chart 1 in this Affiliated Interest Report for an updated organization chart.

The Report and enclosed exhibits include information that NW Natural considers to be confidential, and hereby requests that it be accorded confidential treatment in accordance with RCW 80.04.095 and WAC 480-07-160. No portion of these materials may be copied, reproduced, or disclosed in any manner without the express permission of the Company.

Please contact me should you have questions or require additional information.

Sincerely,

/s/ Natasha Siores

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Enclosures

NEW-NWNs-2018-Affiliated-Interest-Rpt-04-30-2019 (C)
NEW-NWNs-2018-Affiliated-Interest-Rpt-04-30-2019 (R)
NEW-NWNs-2018-Affiliated-Interest-Rpt-Cost-Alloc-Exh-A-04-30-2019 (C)
NEW-NWNs-2018-Affiliated-Interest-Rpt-Cost-Alloc-Exh-A-04-30-2019 (R)
NEW-NWNs-2018-Affiliated-Interest-Rpt-Cost-Alloc-Exh-B-04-30-2019 (C)
NEW-NWNs-2018-Affiliated-Interest-Rpt-Cost-Alloc-Exh-B-04-30-2019 (R)
NEW-NWNs-2018-Affiliated-Interest-Rpt-Cost-Alloc-Exh-C-04-30-2019

cc: Shawn Filippi
Brody Wilson
Alison Pear