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July 22, 2026

VIA ELECTRONIC FILING

Jeff Killip, Executive Director and Secretary
Washington Utilities and Transportation Commission
621 Woodland Square Loop S.E.
Lacey, Washington 98503

Re: UG-200264—NW Natural's Second Quarter 2026 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 second quarter of 2026.

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
Email: eFiling@nwnatural.com

Sincerely,

/s/ Rebecca Trujillo

Rebecca Trujillo
Regulatory Consultant
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Email: rebecca.trujillo@nwnatural.com

Attachment:
200264-NWN-2Q-2026-COVID-Cmpl-Rpt-07-22-26