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March 25, 2020

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-170003—NW Natural Response to Notice of Opportunity to File Written Comments on Proposed Rules

Dear Mr. Johnson:

Northwest Natural Gas Company, dba NW Natural (“NW Natural” or the “Company”), submits the following in response to the Washington Utilities and Transportation Commission’s request for comments regarding the proposed rules governing cost of service studies for investor-owned utilities in Washington, filed in docket UG-170003.

The Company has reviewed the proposed cost of service study rules and does not have any comments or proposed revisions at this time beyond those it already has filed in this docket.

NW Natural appreciates the opportunity to review and comment on the proposed rules. Please contact me at (503) 610-7051 if you have questions regarding our response.

Sincerely,

/s/ Kyle Walker, CPA

Kyle Walker, CPA
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