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VIA ELECTRONIC FILING

October 24, 2017

Steven V. King, Executive Director and Secretary Washington Utilities and Transportation Commission 1300 South Evergreen Park Drive SW Post Office Box 47250 Olympia, Washington 98504-7250

> Re: UG-161063 – CONFIDENTIAL PER WAC 480-07-160 September 2017 - MONTHLY GAS COST DEFERRED BALANCE ACCUMULATIONS / AMORTIZATIONS

Dear Mr. King:

Per WAC 480-90-233(5), attached are Northwest Natural Gas Company's, dba NW Natural ("NW Natural" or "Company), Deferred Rate Making Accounts & JE 28 and JE 29 ledger entries for September 2017.

The information contained in the attached report is confidential pursuant to WAC 480-07-160(2)(c), as it contains financial information that has not yet been disclosed to the general public.

Please call or email me if you have any questions with respect to these materials.

Sincerely,

/s/ Kyle Walker

Kyle Walker, CPA Rates/Regulatory Analyst NW Natural 220 NW 2nd Avenue Portland, OR 97209

Tel: 503.226.4211, ext. 5858 email: kyle.walker@nwnatural.com

Attachments

UG-161063-NWN's September 2017 Monthly Deferred Acct Rpt_10-24-2017 (C) UG-161063-NWN's September 2017 Monthly Deferred Acct Rpt_10-24-2017 (R) UG-161063-NWN's September 2017 Monthly Deferred Acct Rpt_xlxs_10-24-2017 (C)