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VIA ELECTRONIC FILING

January 5, 2021

Mark L. Johnson, Executive Director & Secretary
Washington Utilities & Transportation Commission
621 Woodland Square Loop SE
Lacey, Washington 98503

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State Of WASH.
UTIL. AND TRANSP.
COMMISSION

Re: UG-200396 - ADDITIONAL WORKPAPER FOR ANNUAL COMMISSION BASIS REPORT FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2019

Dear Mr. Johnson:

As requested by WUTC staff, Northwest Natural Gas Company, dba NW Natural ("NW Natural" or "Company"), is filing the 2019 Working Capital file which corresponds to the 2019 Commission Basis Report (UG-200396) that was filed on April 30, 2020. NW Natural plans on filing the Working Capital file with the Commission Basis Report moving forward.

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
Telecopier: (503) 220-2579
Telephone: (503) 610-7330
eFiling@nwnatural.com

If you have any questions, please contact me.

Sincerely,

/s/ Kyle Walker, CPA

Kyle Walker, CPA
Rates/Regulatory Manager
NW Natural
250 SW Taylor Street
Portland, Oregon 97204
Telephone: (503) 610-7051
kyle.walker@nwnatural.com

Enclosure
200396-NWN-2019-Commission-Basis-ARpt-WP-01-05-2021