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*VIA ELECTRONIC FILING*

April 26, 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-\_\_\_\_ – CONFIDENTIAL PER WAC 480-07-160  
March 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 March 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

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Attachments

UG-\_\_\_\_-NWN's March Monthly Deferred Acct Rpt\_04-26-2017 (C)  
UG-\_\_\_\_-NWN's March Monthly Deferred Acct Rpt\_04-26-2017 (R)