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VIA ELECTRONIC FILING

April 27, 2018

Steven V. King, Executive Director & Secretary  
Washington Utilities & Transportation Commission  
1300 S. Evergreen Park Drive, S.W.  
Olympia, Washington 98504-7250

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COMMISSION

**Re: ANNUAL COMMISSION BASIS REPORT FOR THE TWELVE MONTHS  
ENDED DECEMBER 31, 2017**

Dear Mr. King:

Attached for filing is the Northwest Natural Gas Company's, dba NW Natural ("NW Natural" or "Company"), Annual Commission Basis Report for the 12 months ended December 31, 2017. This Report is submitted under WAC 480-90-257. The workpapers in Excel workbook form have been submitted for reference.

Please feel free to contact me with any questions.

Sincerely,

*/s/ Kyle Walker*

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Enclosures

NEW-NW-Naturals-2017-Commission-Basis-ARpt-04-27-2018  
NEW-NW-Naturals-2017-Commission-Basis-ARpt-WP-04-27-2018.zip