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VIA ELECTRONIC FILING

May 15, 2018

Mark L. Johnson
Executive Director and Secretary
Washington Utilities & Transportation Commission
1300 South Evergreen Park Drive, SW
Post Office Box 47250
Olympia, Washington 98504-7250

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State Of WASH.
UTIL. AND TRANSP.
COMMISSION

RE: NW Natural's First Quarter of 2018 Results of Operations

Dear Mr. Johnson,

Per WAC 480-90-275, submitted is Northwest Natural Gas Company's, dba NW Natural ("NW Natural" or "Company"), Results of Operations for the First Quarter (January – March) of 2018.

Included within each month's section is a summary of the rate of return on rate base, an income statement presentation of results, a report of operations and maintenance expense broken out by FERC account and a detailed report of operations and maintenance expense which shows the allocation methodology used. Each month's section also includes a report for the 12 months ending each month on the rate of return on rate base and the income statement presentation of results.

Also attached are a report of allocation factors and a report of gross plant and accumulated depreciation at December 31, 2016 and 2017. Finally, volumes, customers and use per customer are presented on monthly and 12 months ended bases for 2016 and 2017.

Reports are presented with system results, as well as with results for each state.

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Please feel free to call or email me if you have any questions.

Sincerely,

/s/ Robert Wyman

Robert Wyman
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Attachments:

NEW-NWNs-1Q-2018-Quarterly-Results-of-Operations-Rpt-05-15-2018
NEW-NWNs-1Q-2018-Quarterly-Results-of-Operations-WP1-05-15-2018
NEW-NWN's 1Q-2018-Quarterly-Results-of-Operations-WP2-05-15-2018