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VIA ELECTRONIC FILING

January 24, 2018

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

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State Of WASH.
UTIL. AND TRANSP.
COMMISSION

**Re: UG-170967– DESIGNATED INFORMATION IS CONFIDENTIAL PER
WAC 480-07-160, December 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 December 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
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Attachments

UG-170967-NWNs-December-2017 Monthly-Deferred-Acct-Rpt-01-24-2018 (C)
UG-170967-NWNs December-2017-Monthly-Deferred-Acct-Rpt-01-24-2018 (R)
UG-170967-NWNs-December-2017-Monthly-Deferred-Acct Rpt-xlxs-01-24-2018 (C)