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TTIL. AND TRANSP.

VIA ELECTRONIC FILING

January 28, 2022

Amanda Maxwell, Executive Director and Secretary Washington Utilities and Transportation Commission 621 Woodland Square Loop SE Lacey, Washington 98503

Re: UG-210701 - NW Natural's Monthly Gas Cost Deferred Balance Accumulations / Amortizations for December 2021

Dear Ms. Maxwell:

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 2021.

The information contained in the attached report is designated as confidential per WAC 480-07-160 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 Manager NW Natural 250 SW Taylor Street Portland, OR 97204

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Email: kyle.walker@nwnatural.com

Attachments

210701-NWN-Dec-2021-Monthly-Deferred-Acct-Rpt-01-28-2022 (C)

210701-NWN-Dec-2021-Monthly-Deferred-Acct-Rpt-01-28-2022 (R)

210701-NWN-Dec-2021-Monthly-Deferred-Acct-Rpt-xlsx-01-28-2022 (C)

210701-NWN-Dec-2021-Monthly-Deferred-Acct-Rpt-xlsx-01-28-2022 (R)