

**Kyle Walker, CPA**  
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*VIA ELECTRONIC FILING*

April 28, 2017

Steven V. King, Executive Director & Secretary  
Washington Utilities & Transportation Commission  
1300 S. Evergreen Park Drive, S.W.  
P.O. Box 47250  
Olympia, Washington 98504-7250

Re: **ANNUAL COMMISSION BASIS REPORT FOR THE TWELVE MONTHS ENDED  
DECEMBER 31, 2016**

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, 2016. This Report is submitted under WAC 480-90-257. The workpapers in Excel workbook form have been submitted for reference.

Please feel free to call me or Kevin McVay at extension 3585 if you have any questions.

Sincerely,

*/s/ Kyle Walker*

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Enclosures

UG-\_\_\_\_ - NWN's 2016 WUTC Annual Commission Basis Rpt\_04-28-2017  
UG-\_\_\_\_ - NWN's 2016 WUTC Annual Commission Basis Rpt\_WP\_04-28-2017