

250 SW Taylor Street Portland, OR 97204 503-226-4211 nwnatural.com

AND TRANSP COMMISSION

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December 18, 2020

VIA ELECTRONIC FILING

Mark L. Johnson, Executive Director and Secretary Washington Utilities and Transportation Commission 621 Woodland Square Loop SE Lacey, Washington 98503

Re: Petition for an Accounting Order Authorizing Deferred Accounting for Certain Start-up Costs Associated with Horizon

Northwest Natural Gas Company, dba NW Natural ("NW Natural" or "Company"), files herewith a petition for an accounting order authorizing deferred accounting treatment of certain start-up costs associated with a major information technology and services project, known as Horizon.

Please address correspondence on this matter to me with copies to the following:

eFiling Rates & Regulatory Affairs NW Natural 250 SW Taylor Street Portland, Oregon 97204-3038 Phone: (503) 610-7330

Fax: (503) 220-2579

Email: eFiling@nwnatural.com

If you have any questions, please contact me.

Sincerely,

/s/ Kyle Walker

Kyle Walker, CPA Rates/Regulatory Manager NW Natural 220 SW Taylor Street Portland, OR 97204-3038

Phone: (503) 610-7051

Email: kyle.walker@nwnatural.com

Attachment

NEW-NWN-Pet-Acct-Ord-Deferral-12-18-2020