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VIA ELECTRONIC FILING

January 29, 2019

Mark L. Johnson, 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-180785– SHADED INFORMATION IS DESIGNATED CONFIDENTIAL
PER WAC 480-07-160, December 2018 - MONTHLY GAS COST
DEFERRED BALANCE ACCUMULATIONS / AMORTIZATIONS**

Dear Mr. Johnson:

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 2018.

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 Manager
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Attachments

UG-180785-NWNs-December-2018 Monthly-Deferred-Acct-Rpt-01-29-2019 (C)
UG-180785-NWNs-December-2018-Monthly-Deferred-Acct-Rpt-01-29-2019 (R)
UG-180785-NWNs-December-2018-Monthly-Deferred-Acct Rpt-xlxs-01-29-2019 (C)
UG-180785-NWNs-December-2018-Monthly-Deferred-Acct Rpt-xlxs-01-29-2019 (R)