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Portland, OR 97204

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January 30, 2023

**VIA ELECTRONIC FILING**

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

**Re: UG-220697 - NW Natural's Monthly Gas Cost Deferred Balance Accumulations / Amortizations for December 2022**

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 2022.

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  
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Attachments

- 220697-NWN-December-2022-Monthly-Deferred-Acct-Rpt-01-30-2023 (C)
- 220697-NWN-December-2022-Monthly-Deferred-Acct-Rpt-01-30-2023 (R)
- 220697-NWN-December-2022-Monthly-Deferred-Acct-Rpt-xlsx-01-30-2023 (C)
- 220697-NWN-December-2022-Monthly-Deferred-Acct-Rpt-xlsx-01-30-2023 (R)