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**VIA ELECTRONIC FILING**

February 26, 2018

Steven V. King, Executive Director and Secretary  
Washington Utilities & Transportation Commission  
1300 South Evergreen Park Drive, SW  
Post Office Box 47250  
Olympia, Washington 98504-7250

Received  
Records Management  
02/26/18 15:53  
State Of WASH.  
UTIL. AND TRANSP.  
COMMISSION

**RE: NW Natural's Fourth Quarter of 2017 Results of Operations**

Dear Mr. King,

Per WAC 480-90-275, submitted is Northwest Natural Gas Company's, dba NW Natural ("NW Natural" or "Company"), Results of Operations for the Fourth Quarter (October – December) 2017.

Included within each month's section is a summary of the rate of return on rate base, an income statement presentation of results, a report of operations and maintenance expense broken out by FERC account and a detailed report of operations and maintenance expense which shows the allocation methodology used. Each month's section also includes a report for the 12 months ending each month on the rate of return on rate base and the income statement presentation of results.

Also attached are a report of allocation factors and a report of gross plant and accumulated depreciation at December 31, 2015 and 2016. Finally, volumes, customers and use per customer are presented on monthly and 12-months ended bases for 2016 and 2017.

Reports are presented with system results, as well as with results for each state.

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NWN's 4Q 2017 Quarterly Results of Operations  
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Please feel free to call or email me if you have any questions.

Sincerely,

*/s/ Robert Wyman*

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Attachments:

NEW-NWNs-4Q-2017-Quarterly-Results-of-Operations-Rpt-02-26-2018  
NEW-NWNs-4Q-2017-Quarterly-Results-of-Operations-WP1-02-26-2018  
NEW-NWN's 4Q-2017-Quarterly-Results-of-Operations-WP2-02-26-2018