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VIA ELECTRONIC FILING

April 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

Re: UG-180785 - NW Natural's Monthly Gas Cost Deferred Balance Accumulations / Amortizations for March 2019

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 March 2019.

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** 220 NW 2nd Avenue Portland, OR 97209

Tel: 503.226.4211, ext. 5858 Email: kyle.walker@nwnatural.com

Attachments

UG-180785-NWNs-March-2019-Monthly-Deferred-Acct-Rpt-4-29-2019 (C) UG-180785-NWNs-March-2019-Monthly-Deferred-Acct-Rpt-4-29-2019 (R) UG-180785-NWNs-March-2019-Monthly-Deferred-Acct-Rpt-xlsx-4-29-2019 (C) UG-180785-NWNs-March-2019-Monthly-Deferred-Acct-Rpt-xlsx-4-29-2019 (R)

Records Management

COMMISSION