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VIA ELECTRONIC FILING

May 23, 2017

Steven V. King, 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-____ – CONFIDENTIAL PER WAC 480-07-160
April 2017 - MONTHLY GAS COST DEFERRED BALANCE
ACCUMULATIONS / AMORTIZATIONS**

Dear Mr. King:

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 April 2017.

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

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Attachments

UG-____-NWN's April 2017 Monthly Deferred Acct Rpt_May-23-2017 (C)
UG-____-NWN's April 2017 Monthly Deferred Acct Rpt_May-23-2017 (R)
UG-____-NWN's April 2017 Monthly Deferred Acct Rpt_xlsx_May-23-2017 (C)