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July 18, 2019

VIA ELECTRONIC FILING AND FEDEX

Mark L. Johnson, Executive Director and Secretary
Washington Utilities and Transportation Commission
621 Woodland Square Loop SE
Lacey, WA 98503

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**Re: UG-181053: NW Natural's Application for General Rate Increase
All-Parties' Response to Bench Request No. 2**

In response to the Notice of Bench Request and Bench Request No. 2 served in this docket on July 8, 2019, Northwest Natural Gas Company, dba NW Natural ("NW Natural" or the "Company"), on behalf of the Parties to the All-Party Joint Settlement Agreement, hereby provides updated electronic worksheets for Kevin S. McVay's Exh. KSM-2. The updated electronic worksheets reflect the All-Party Joint Settlement Agreement's proposed adjustments, beginning with actual per-book amounts and the Company's original testimony.

Correspondence relating to filing should be directed to:

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Please contact me if you have any questions or require any further information.

Sincerely,

/s/ Zachary D. Kravitz

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Attachments (original and five copies/CDs):

UG-181053-NWN-AllParty-BRR-2-Response-7-18-19
UG-181053-NWN-AllParty-BRR-2-KSM-WP31-7-18-19
UG-181053-NWN-AllParty-BRR-2-COS-7-8-19