KYLE WALKER, CPA

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April 27, 2016

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 SINE OF WARR

Re: UG-160235 - CONFIDENTIAL PER WAC 480-07-160

JANUARY 2016 - MONTHLY GAS COST DEFERRED BALANCE

ACCUMULATIONS / AMORTIZATIONS

Dear Mr. King:

Per WAC 480-90-233(5), enclosed are three confidential copies of the company's Deferred Rate Making Accounts & JE 28 and JE 29 ledger entries for January 2016. NW Natural respectfully requests the original non-confidential report filed on February 23, 2016, be replaced with the attached confidential version.

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,

Kyle Walker, CPA

Rates/Regulatory Analyst

Kyle Walt

KTW/sls

Attachment