

**KYLE WALKER, CPA**

Rates and Regulatory Affairs

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January 31, 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**

**December 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 December 2016.

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*

Kyle Walker, CPA

Rates/Regulatory Analyst

KTW/enl

Attachment