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May 12, 2016

Mr. Steven V. King

Executive Director and Secretary

Washington Utilities and Transportation Commission

PO Box 47250

1300 S. Evergreen Park Drive SW

Olympia, WA 98504-7250

Dear Mr. King:

RE: UE-140188/UG-140189

Electric and Natural Gas Decoupling Mechanism

Quarterly Report

Attached for filing with the Commission is an electronic copy of the Electric and Natural Gas Decoupling Mechanism Quarterly Report.

The report consists of spreadsheets showing the monthly revenue deferral calculations for January through March 2016.

Also included in the report are the monthly general ledger balances resulting from the deferral and amortization activity during the first quarter of 2016.

Questions regarding this filing should be directed to Tara Knox at (509) 495-4325.

Sincerely,

Patrick Ehrbar

Manager, Rates and Tariffs

Enc.