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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,

A handwritten signature in black ink, appearing to read "Patrick Ehrbar", is written over a horizontal line. The signature is fluid and cursive.

Patrick Ehrbar
Manager, Rates and Tariffs
Enc.