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November 14, 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 July through September 2016.

Also included in the report are the monthly general ledger balances resulting from the deferral and amortization activity during the third 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 "Tara Knox", is positioned above the typed name and title.

Tara Knox on behalf of
Patrick Ehrbar
Senior Manager, Rates and Tariffs
Enc.