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February 12, 2015

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: UG-090135/UG-060518  
Natural Gas Decoupling Mechanism  
Quarterly Report

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

The report consists of a spreadsheet showing the monthly revenue deferral calculation for the period October through December 2014.

Also included in the report are the monthly general ledger balances resulting from the deferral and amortization activity during the fourth quarter of 2014 and a reiteration of the test year base associated with 2014 effective rates.

This is the final quarterly report associated with the UG-090135/UG-060518 mechanism. A new Electric and Natural Gas Decoupling Mechanism was established through Docket No. UE-140188/UG-140189 that replaces this mechanism.

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", with a long horizontal line extending to the right.

Patrick Ehrbar  
Manager, Rates and Tariffs  
Enc.