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November 14, 2018

Mr. Mark L. Johnson
Executive Director and Secretary
Washington Utilities and Transportation Commission
PO Box 47250
1300 S. Evergreen Park Drive SW
Olympia, WA 98504-7250

Dear Mr. Johnson:

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, August and September 2018.

Also included in the report are the monthly general ledger balances resulting from the deferral and amortization activity during the 3rd quarter of 2018.

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

Sincerely,

Patrick Ehrbar

Director of Regulatory Affairs

Enc.