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February 8, 2007

**VIA OVERNIGHT MAIL  
AND ELECTRONIC FILING**

Ms. Carol Washburn  
Executive Secretary  
Washington Utilities &  
Transportation Commission  
1300 S. Evergreen Park Dr., S.W.  
P.O. Box 47250  
Olympia, WA 98504-7250

Re: WUTC Docket No. UG-060518: Acceptance by Northwest Industrial Gas Users  
of Conditions Set Forth In Order 04

Dear Ms. Washburn:

On February 1, 2007, the Commission issued its Order 04 "Final Order Approving Decoupling Pilot Program," in which it made modifications to the decoupling mechanism. The Commission approved the mechanism with the following modification: "First, any funds that are not deferred due to either the "earnings" and/or the "DSM" test may not be carried over to the next period. Second, the Company may not record interest on deferrals until such time as the deferrals are approved for recovery by the Commission." (page 48 of Order).

The Northwest Industrial Gas Users accept these modifications to the settlement.

Very truly yours,



Edward A. Finklea  
Attorney for the Northwest Industrial Gas Users

EAF/wc

Enclosures

cc: Service List (with enclosures)  
Judge C. Robert Wallis (with enclosures)

**CERTIFICATE OF SERVICE**

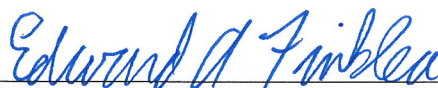
I HEREBY CERTIFY that I have this day served the foregoing document upon the parties of record in these proceedings listed below by mailing a copy properly addressed with first class postage prepaid. Electronic copies will be e-mailed to all parties of record on February 8, 2007.

SERVICE LIST

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Dated in Portland this 8<sup>th</sup> day of February, 2007.



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Northwest Industrial Gas Users