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Rates and Regulatory Affairs Facsimile: 503.721.2516

June 23, 2009

David Danner, Secretary and Executive Director Washington Utilities and Transportation Commission 1300 South Evergreen Park Drive, SW Post Office Box 47250 Olympia, Washington 98504-7250

Re:

MONTHLY GAS COST DEFERRED BALANCE ACCUMULATIONS/AMORTIZATIONS

Dear Mr. Danner:

Per WAC 480-90-233(5), enclosed are copies of the company's Deferred Rate Making Accounts & JV 28A and JV 29 ledgers for May 2009.

Please call me if you have any questions with respect to these materials.

Sincerely,

Natasha Siores Senior Rates Analyst Extension 3588

ncs@nwnatural.com

NCS/kcm

enclosure(s)