CRISTAN KELLEY

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October 28, 2013

Steven V. King, Executive Director and Secretary Washington Utilities and Transportation Commission 1300 South Evergreen Park Drive, SW Post Office Box 47250 Olympia, Washington 98504-7250

Kelley

Re: MONTHLY GAS COST DEFERRED BALANCE ACCUMULATIONS/AMORTIZATIONS

Dear Mr. King:

Per WAC 480-90-233(5), enclosed are copies of the company's Deferred Rate Making Accounts & JE 28 and JE 29 ledger entries for September 2013.

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

Sincerely,

Cristan Kelley

CMK/kcm

enclosure(s)