

**KYLE WALKER, CPA**

Rates and Regulatory Affairs

Tel: 503.226.4211 ext. 5858

Fax: 503.721.2516

Email: Kyle.Walker@nwnatural.com

January 28, 2016

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

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 December 2015.

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

Sincerely,

*/s/ Kyle Walker, CPA*

Kyle Walker, CPA

Rates/Regulatory Analyst

KTW/sls

enclosure