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February 24, 2017

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: UG-_____ – CONFIDENTIAL PER WAC 480-07-160
January 2017 - MONTHLY GAS COST DEFERRED BALANCE
ACCUMULATIONS / AMORTIZATIONS**

Dear Mr. King:

Per WAC 480-90-233(5), enclosed are three confidential copies of the company's Deferred Rate Making Accounts & JE 28 and JE 29 ledger entries for January 2017.

The information contained in the attached report is confidential pursuant to WAC 480-07-160(2)(c), as it contains financial information that has not yet been disclosed to the general public.

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

Sincerely,

/s/ Kyle Walker

Kyle Walker, CPA
Rates/Regulatory Analyst

KTW/enl

Attachment