

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