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June 22, 2015

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 May 2015.

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

Sincerely,



Kyle Walker, CPA  
Rates/Regulatory Analyst

enclosure