

**KYLE WALKER, CPA**

Rates and Regulatory Affairs

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November 23, 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 October 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

enclosure