

**KYLE WALKER, CPA**

Rates and Regulatory Affairs

Tel: 503.226.4211 ext. 5858

Fax: 503.721.2516

Email: Kyle.Walker@nwnatural.com

December 20, 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:** **UG-\_\_\_\_– CONFIDENTIAL PER WAC 480-07-160**

**November 2016 - 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 November 2016.

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, CPA*

Kyle Walker, CPA

Rates/Regulatory Analyst

KTW/enl

Attachment