



Bob Ferguson
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Utilities and Transportation Division
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Via Electronic Mail

April 4, 2019

Mark L. Johnson, Executive Director and Secretary
Washington Utilities and Transportation Commission
1300 S. Evergreen Park Dr. S.W.
P.O. Box 47250
Olympia, Washington 98504-7250

RE: *For an Order Authorizing the Company to Revise its Electric and Natural Gas Book Depreciation Rates and Authorizing Deferred Accounting Treatment for the Difference in Depreciation Expense, Dockets UE-180167 and UG-180168.*

Dear Mr. Johnson:

As required by WAC 480-07-750(2)(b) and modified Order 04 in the above referenced dockets, Commission Staff writes to express its unequivocal and unconditional acceptance of the condition imposed by the Commission when it approved the Joint Settlement Agreement.

Please do not hesitate to contact me if you have any questions.

Sincerely,

/s/ NASH CALLAGHAN, WSBA No. 49682
Assistant Attorney General
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Utilities and Transportation Division
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