KYLE WALKER, CPA

Rates and Regulatory Affairs Tel: 503.226.4211 ext. 5858

Fax: 503.721.2516

Email: Kyle.Walker@nwnatural.com



September 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: UG-____ - CONFIDENTIAL PER WAC 480-07-160
August 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 August 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