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January 31, 2017

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
December 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 December 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,



Kyle Walker, CPA
Rates/Regulatory Analyst

KTW/enl

Attachment