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April 27, 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

RECEIVED
PROGRAMS MANAGER
2016 MAY -2 PM 2:09
STATE OF WASH
UTIL. AND TRAN
COMMISSION

**Re: UG-160342- CONFIDENTIAL PER WAC 480-07-160
FEBRUARY 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 February 2016. NW Natural respectfully requests the original non-confidential report filed on March 28, 2016, be replaced with the attached confidential version.

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/sls

Attachment