



UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

DIVISION OF  
CORPORATION FINANCE

June 18, 2014

Via E-mail

Terry D. McCallister  
Chairman and Chief Executive Officer  
WGL Holdings, Inc.  
Washington Gas Light Company  
101 Constitution Avenue, N.W.  
Washington, D.C. 20080

**Re: WGL Holdings, Inc.  
Washington Gas Light Company  
Form 10-K for Fiscal Year Ended September 30, 2013  
Filed November 20, 2013  
File Nos. 1-16163 and 0-49807**

Dear Mr. McCallister:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ William H. Thompson

William H. Thompson  
Accounting Branch Chief