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December 5, 2019

SENT VIA WEB PORTAL

Mark L. Johnson
Executive Director and Secretary
Washington Utilities and Transportation Commission
621 Woodland Square Loop SE
Lacey, Washington 98503

Re: *Rulemaking to Address Electric and Natural Gas Cost of Service,*
Dockets UE-170002 and UG-170003

Dear Mr. Johnson,

Pursuant to the Utilities and Transportation Commission's Notice of Opportunity to File Written Comments, dated October 11, 2019, Public Counsel respectfully submits this letter. Public Counsel has reviewed the Electric Cost of Service Template and Natural Gas Cost of Service Template and does not have any additional comments at this time. Public Counsel has filed extensive written comments and provided comments during the December 3, 2018, February 21, 2019, and February 22, 2019, Workshops. Public Counsel maintains the positions included in the aforementioned comments and looks forward to continued engagement in this rulemaking.

For questions about the attached comments, please contact the undersigned at Lisa.Gafken@atg.wa.gov, Nina Suetake at Nina.Suetake@atg.wa.gov, or Corey Dahl at Corey.Dahl@atg.wa.gov.

Sincerely,

/s/ *Lisa W. Gafken*
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