Puget Sound Energy P.O. Box 97034 Bellevue, WA 98009-9734 PSE.com

December 5, 2019

Filed Via Web Portal

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

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

Dear Mr. Johnson:

Puget Sound Energy ("PSE") appreciates the opportunity to file written comments on the proposed Electric Cost of Service Template (ECOST) and the proposed Gas Cost of Service Template (GCOST) in the above-referenced rulemaking. PSE's comments are embedded in the ECOST and GCOST circulated by the Commission and are being filed concurrent with this letter.

Please contact Birud Jhaveri (425) 462-3946 for additional information about these comments. If you have any other questions, please contact me at (425) 456-2142.

Sincerely,

/s/Jon Pílíarís

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cc: Lisa Gafken, Public Counsel

Attachments: Electric Cost of Service Template (ECOST)

Gas Cost of Service Template (GCOST)

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