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October 22, 2008

VIA WEB PORTAL AND OVERNIGHT MAIL

David Danner, Executive Director and Secretary Washington Utilities and Transportation Commission 1300 Evergreen Park Drive, SW Olympia, WA 98504

Re: WUTC v. Puget Sound Energy, Inc.

Docket Nos. UE-072300 and UG-072301

Dear Mr. Danner:

Enclosed for filing are twelve (12) copies of Expert Agreement signed by F. Jay Cummings as an Independent Outside Expert for PSE's Natural Gas Cost of Service Collaborative in the above-captioned dockets.

If you have any questions, please contact either Sheree Carson at (425) 635-1422 or Jason Kuzma at (425) 635-1416.

Very truly yours,

Sheree Strom Carson

SSC:cgm Enclosures

cc: Judge Moss

Judge Torem All Parties