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December 10, 2021

Amanda Maxwell
Executive Director and Secretary
Washington Utilities and Transportation Commission
621 Woodland Square Loop SE
P.O. Box 47250
Olympia, WA 98504-7250

RE: *In the Matter of the Petition of Alliance of Western Energy Consumers for an Order
Approving Deferred Accounting Treatment for Increased Fly Ash Revenues*
Docket UE-210852

Dear Ms. Maxwell:

Enclosed for filing in the above-referenced docket are a Response to AWEC's Petition for Deferral, and Declaration of David Gomez, on behalf of Commission Staff, and Certificate of Service.

Sincerely,

/s/ *Jeff Roberson*, WSBA No. 45550
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LJR/emd
Enclosures
cc: Parties w/enc.