



December 4, 2020

**VIA WEB PORTAL AND EMAIL**

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

Received  
Records Management  
12/04/20 16:16  
State Of WASH.  
UTIL. AND TRANSP.  
COMMISSION

Re: *In the Matter of the Petition of Puget Sound Energy Petition for An Order Authorizing Accounting for Costs Associated with COVID-19 Public Health Emergency*  
Dockets UE-200780 and UG-200781

*In the Matter of the Application of AVISTA CORPORATION d/b/a AVISTA UTILITIES For an Order Authorizing Deferral of Costs and Benefits Associated with COVID-19 Public Health Emergency*  
Dockets UE-200407 and UG-200408

*In the Matter of PACIFICORP d/b/a PACIFIC POWER & LIGHT COMPANY Petition for an Order Approving Deferral of Costs Associated with the COVID-19 Public Health Emergency*  
Docket UE-200234

*In the Matter of CASCADE NATURAL GAS CORPORATION Petition for an Accounting Order Associated with COVID-19 Public Health Emergency*  
Docket UG-200479

*In the Matter of NORTHWEST NATURAL GAS COMPANY d/b/a NW NATURAL Petition for an Accounting Order Associated with COVID-19 Public Health Emergency*  
Docket UG-200264

Dear Mr. Johnson:

Enclosed for filing in the above-referenced docket are the following:

- Notice of Appearance;
- Comment in Response to the Petitions for Accounting Order, and
- Certificate of Service.

Mr. Mark Johnson, WUTC  
Docket UE-200780 and UG-200781, UE-200234, UG-200479, UE-200407 and UG-200408  
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Please do not hesitate to contact me with any questions about this filing.

Sincerely,



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*Attorney for Puget Sound Sage and Front and Centered*

Enclosures

cc: Service List (E-mail only)