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May 20, 2009

**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: Docket No. U-072375: Generic Cost Allocation Methodology**

Dear Mr. Danner:

Enclosed please find the original and twelve (12) copies of the generic cost allocation methodology filed on behalf of Puget Sound Energy, Inc., pursuant to Commitment No. 20 of the Settlement Stipulation, Attachment A to Order 08 (Final Order), as clarified by the Commission in the Sixth Condition, Attachment B to the Final Order.

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

Very truly yours,

Sheree Strom Carson

SSC:cgm

Enclosures

cc: The Honorable Dennis Moss  
All Parties

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