

November 21, 2005

Via Electronic E-Filing and First Class Mail

Carole Washburn
Secretary
Washington Utilities and Transportation Commission
1300 S. Evergreen Pk. Dr. S.W.
PO Box 47250
Olympia, WA 98504-7250

Re: In the Matter of Accounting Order regarding Seaway Building and determination that property is not necessary and useful.
Docket No. UE-051437

Dear Ms. Washburn:

Public Counsel does not object to the establishment of the accounting order requested or the determination that the Seaway Building property is not necessary and useful at this time. We reserve for review in a General Rate Case the determination of the allowable amount to be included in rates. We do not object to the requests in this petition based on the understand that Puget Sound Energy's (PSE) Petition is only asking the Commission to approve the two items requested at Part VI. Request 10 (a) and (b) of PSE's Petition and not the statement at Part III. 6 that "full value will be received" for the Seaway Property.

Sincerely,

Steve Johnson
Analyst
Public Counsel Section
(206) 464-6253

SGJ:cjw

cc: Christian Ward
Karl Karzmar
John Story