April 23, 2004

Via Federal Express

Carole J. Washburn
Secretary
Washington Utilities and Transportation Commission
PO Box 47250
1300 S Evergreen Park Drive, SW
Olympia WA 98504-7250

Re: In the Matter of Puget Sound Energy, Inc., Petition for Authorization to Defer

Certain Costs Related to the Company's Power Cost Only Rate Filing

Docket No. UE-031471

Dear Ms. Washburn:

Enclosed please find an original and thirteen (13) copies each of the letter to the Commissioners on behalf of the Industrial Customers of Northwest Utilities' in the above-captioned matter. The documents are provided as electronic files, in Word 2000 and Adobe Acrobat formats, on the enclosed disk in accordance with WAC 480-07-140 and WAC 480-07-145.

Please return one file-stamped copy of the letter in the postage-prepaid envelope provided. Thank you for your assistance.

Sincerely yours,

Ruth A. Miller

Enclosures

cc: Merton Lott

Service List

CERTIFICATE OF SERVICE

I hereby certify that I have this day served the foregoing letter on behalf of the Industrial Customers of Northwest Utilities upon all parties of record in this proceeding, by mailing a copy thereof in a sealed, first-class postage prepaid envelope to each individual's last-known address, as listed below.

DATED this 23rd day of April, 2004.

Davison Van Cleve, P.C.

By: Ruth A. Miller

Steve Secrist Puget Sound Energy, Inc. P.O. Box 97034 (MS: OBC-3W) Bellevue, WA 98009-9734

John Story Puget Sound Energy, Inc. 10885 N.E. 4th Street, Suite 800 Bellevue, WA 98004

Markham A. Quehrn Perkins Coie LLP 10885 NE 4th Street, Suite 700 Bellevue, WA 98004 Simon ffitch Washington State Attorney General's Office 900 Fourth Avenue, Suite 2000 Seattle, WA 98164-1012

Sally Johnston Washington State Attorney General's Office PO Box 40128 Olympia, WA 98504-0128

Ken Canon Industrial Customers of Northwest Utilities 825 NE Multnomah, Suite 180 Portland, OR 97205