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**VIA OVERNIGHT MAIL
& ELECTRONIC MAIL**

April 14, 2004

Carole J. Washburn
Office of the Secretary
Washington Utilities and
Transportation Commission
1300 S. Evergreen Park Drive SW
Olympia, WA 98504-7250

**Re: Docket No. UG-040640,
Puget Sound Energy, Inc.'s General Rate Case – Natural Gas Rates**

Dear Ms. Washburn:

We represent Puget Sound Energy, Inc. ("PSE" or "the Company") with respect to the above proceeding.

We understand that a question has been raised with respect to some information in the Summary Document the Company filed pursuant to WAC 480-07-510(4) as Addendum E to its general rate case filing on April 5, 2004. In particular, the question is whether, in Section (b) of the Summary Document, page 4 of Addendum E, the "Total Operating Revenue Based on Present Rates" reflected revenues for the test year prior to or after normalization.

The Company hereby clarifies that in Section (b) of the 2004 Gas General Rate Increase Summary Document, page 4 of Addendum E, the Total Operating Revenue Based on Present Rates figure of \$555,198,613 reflects the revenues for the test year prior to normalization. The revenues based on normalized terms would be \$730,567,083.

Ms. Carole J. Washburn
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We have enclosed 12 copies of this letter and have provided an electronic copy via email to the Commission's Records Center. Thank you for your assistance.

Very truly yours,

Kirstin S. Dodge

KSD:pli

cc: Service List

CERTIFICATE OF SERVICE

Docket No. UG-040640

I hereby certify that on this day I caused to be served via regular U.S. mail, postage prepaid, a true and correct copy of the attached letter to the individuals listed below:

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Dated this ____ day of April, 2004.

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