

Davison Van Cleve PC

TEL (503) 241-7242 • FAX (503) 241-8160 • mail@dvclaw.com

Suite 2460
1000 SW Broadway
Portland, OR 97205

April 27, 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

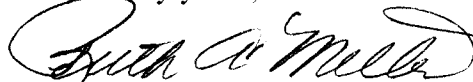
Re: Puget Sound Energy's Request for an Increase in General Rates for Electric and
Natural Gas Service
Docket Nos. UE-040640, UE-040641

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' regarding the above-captioned matters. 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: Ken Elgin
Service List

Davison Van Cleve PC

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Suite 2460
1000 SW Broadway
Portland, OR 97205

Matthew W. Perkins

April 27, 2004

Marilyn Showalter, Chairwoman
Richard Hemstad, Commissioner
Patrick Oshie, Commissioner
Washington Utilities and Transportation Commission
P.O. Box 47250
Olympia, WA 98504-7250

Re: Puget Sound Energy Docket Nos. UE-040640, UE-040641, Request for an Increase in
General Rates for Electric and Natural Gas Service


Dear Commissioners:

On April 5, 2004, Puget Sound Energy ("PSE" or the "Company") filed revised tariff sheets in Washington Utilities and Transportation Commission ("WUTC" or the "Commission") Docket Nos. UE-040640, UE-040641, requesting a general increase in electric and natural gas revenues. This Commission is scheduled to consider this matter at its April 28, 2004 Open Meeting. The Industrial Customers of Northwest Utilities ("ICNU") supports the Commission Staff recommendation to suspend PSE's filing and order the Company to make an amended filing following issuance of the final order in the Power Cost Only Rate Case ("PCORC") in Docket No. UE-031725.

ICNU shares Staff's concerns about the potential impact of the PCORC decision on PSE's general rate case filing. PSE's general rate case filing assumes that the Commission will authorize the changes to the Company's power cost baseline requested in the Company's rebuttal testimony in the PCORC. If the Commission does not adopt PSE's proposed power cost baseline, the assumptions in the Company's general rate case filing will not reflect the appropriate power costs. Any change in the assumptions in the Company's general rate case filing will delay the review of that filing by Staff and Intervenors. As a result, ICNU supports Staff's recommendation that the Commission suspend PSE's current filing and direct the Company to make an amended filing, if necessary, following issuance of the Commission's final order in the PCORC.

Thank you for your consideration of these comments.

Sincerely yours,


Matthew W. Perkins

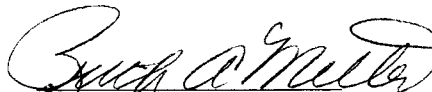
cc: Ken Elgin
Service List

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 27th 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

Markham A. Quehrn
Perkins Coie LLP
10885 NE 4th Street, Suite 700
Bellevue, WA 98004

Quality Food Centers, Inc.
10116 NE Eighth Street
Bellevue, WA 98004

Fred Meyer Stores, Inc.
3800 Southeast 2nd Street
Portland, OR 97202

Kroger Co.
1014 Vine Street, G-07
Cincinnati, OH 45202

Kurt Boehm
Boehm, Kurtz & Lowry
36 E. Seventh Street, Suite 2110
Cincinnati, OH 45202

Michael Kurtz
Boehm, Kurtz & Lowry
36 East Seventh Street, Suite 2110
Cincinnati, OH 45202

Robert Cedarbaum
Attorney General Office
Mail Stop 40128
1400 S. Evergreen Park Drive S.W.
Olympia, WA 98504

Simon ffitc
Washington State Attorney General's
Office
900 Fourth Avenue, Suite 2000
Seattle, WA 98164-1012