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May 13, 2004

VIA UPS OVERNIGHT DELIVERY and ELECTRONIC MAIL

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

Re:

In the matter of WUTC v. PSE

Docket No. UG-040640

Dear Secretary Washburn:

Enclosed please find an original and thirteen (13) copies of Cost Management Services, Inc.'s Notice of Appearance in the above referenced matter. Pursuant to WAC 480-07-140(5), the Notice is also being submitted in PDF and Word formats via electronic mail addressed to the Commission's records center. If you have any questions regarding this filing, please contact me.

Very truly yours,

Davis Wright Tremaine LLP

John/A. Cameron

JAC:smp Enclosure

cc: Service List