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VIA HAND DELIVERY

December 10, 2003

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

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STATE OF WASH.
UTIL. AND TRANSP.
COMMISSION

Re: Petition of Puget Sound Energy, Inc. for an Accounting Order

Dear Ms. Washburn:

Enclosed are an original and 19 copies of the Petition of Puget Sound Energy, Inc. ("PSE") for an Accounting Order. We are also providing an electronic copy of this filing via email.

This Petition is necessitated by the impending early retirement of PSE's White River Hydroelectric Project ("Project"). As explained in the Petition, PSE seeks an order from the Commission authorizing specific mechanisms for deferral and recovery of PSE's investment related to the Project. Because PSE anticipates ceasing generation of electricity at the Project on January 15, 2004, and to ensure an orderly transition in PSE's books from plant asset to regulatory asset, PSE asks that the Commission issue the requested order by January 15, 2004.

Thank you for your assistance.

Very truly yours,


Kirstin S. Dodge

KSD:pli
Enclosures

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Perkins Coie LLP (Perkins Coie LLC in Illinois)