

November 10, 2004

Ms. Carole J. Washburn, Executive Secretary
Washington Utilities and Transportation Commission
P.O. Box 47250
Olympia, Washington 98504-7250

Re: Advice No. 2004-28
Natural Gas Tariff Filing – Request for LSN

Dear Ms. Washburn:

Pursuant to RCW 80.28.060 and WAC 480-80-101 and WAC 480-80-105, enclosed are an original and three copies of the following proposed revised tariff sheet:

WN U-2 - (Natural Gas Tariff):
132nd Revision of Sheet No. 101-A - Tax Adjustment

The purpose of this tariff revision is to implement the following tax change:

Taxing	Previous	New	Est. Annual Increase in
<u>Jurisdiction</u>	<u>% Rate</u>	<u>% Rate</u>	<u>Revenue/Corresponding</u>
			<u>Tax Liability</u>
City of Olympia	6.00%	9.00%	\$411,300

A copy of the approved city ordinances imposing the tax are enclosed. Ordinance 6314 approves that the proposed 3.00% additional tax be submitted to a vote in accordance with RCW 35.21.870. Ordinance 6326 documents that the additional tax was approved in the September, 2004 primary election and establishes an effective date for the tax of December 1, 2004.

The Company respectfully requests that the Commission allow this tariff change to become effective on December 1, 2004, with less than statutory notice (LSN) in order to pass through the change in rates coincident with the effective date established by Ordinance 6326. Information required by WAC 480-80-122 is contained throughout this letter. Karl R. Kartzmar is authorized to issue tariff changes on behalf of Puget Sound Energy.

The tariff sheet described herein reflects an issue date of November 10, 2004 and an effective date of December 11, 2004. Notice of proposed tariff change, as required by law and the Commission's rules and regulations, is being given to the public immediately prior to or coincident with the date of this transmittal letter in accordance with WAC 480-90-193. Pursuant to WAC 480-90-195 in the first billing after the tariff revision becomes effective, the natural gas customers within the City of Olympia will receive additional notification in the form of a bill print message.

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Please contact Julie Waltari by telephone at (425) 456-2945, by email at Julie.Waltari@pse.com, or by fax at (425) 462-3414 for additional information about this filing. If you have any other questions please contact me at (425) 456-2797.

Very truly yours,

Karl R. Karzmar
Director, Regulatory Relations

Enclosures

cc: Simon J. ffitc
Kirstin Dodge