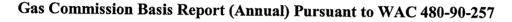


April 3, 2006

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



Dear Ms. Washburn:

Per WAC 480-90-257, Financial Reporting Requirements, "The intent of the 'commission basis' report is to depict the gas operations of a utility under normal temperature and gas supply conditions during the reporting period." In addition, "Commission basis reports are due within four months of the end of a utility's fiscal year." In PSE's case, this would be April 30.

In view of the Company's recent submission of detailed financial information related to its recent general rate filing, based upon the twelve months ended September 30, 2005, and the need to respond to data requests associated with that filing, compliance with WAC 480-90-257 would be an administrative burden at this time. The Company requests that the requirement referenced in the paragraph above be extended for the twelve month period ended December 31, 2005 until June 30, 2006 rather than April 30, 2006.

If you have any questions, please call me at (425) 462-3885.

Sincerely,

John/H. Story/

Director, Cost and Regulation