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January 4, 2006

VIA ELECTRONIC FILING and OVERNIGHT MAIL

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

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

Dear Ms. Washburn:

Please find enclosed an original and 12 copies of the Petition of Puget Sound Energy, Inc. ("PSE") For an Accounting Order Authorizing Accounting Treatment and Amortization Related to Payments Received by PSE for Taking Assignment of Westcoast and Northwest Pipeline Capacity.

Please note that PSE is requesting that the Commission issue an order consistent with the Proposed Order submitted as Exhibit C to its Petition by January 31, 2006. In order to help expedite this matter, PSE is providing to Commission Staff at the same time as this filing PSE's accounting workpapers in support of the Petition.

Thank you for your assistance.

Very truly yours,

Kirstin S. Dodge

Enclosures