



Puget Sound Energy, Inc.
P.O. Box 97034
Bellevue, WA 98009-9734

November 5, 2008

Mr. David Danner, Secretary and Executive Director
Washington Utilities and Transportation Commission
P.O. Box 47250
Olympia, Washington 98504-7250

Filed Electronically and via Overnight Mail

**Re: Petition of Puget Sound Energy, Inc. For an Accounting Order
(Related to Payments Received by PSE for Taking Assignment of
Westcoast and Northwest Pipeline Capacity)**

Dear Mr. Danner:

Enclosed are an original and twelve 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.

This petition is being submitted via the Washington Utilities and Transportation Commission's Records Center Web Portal electronic-filing system and by overnight mail

If you have any questions regarding this filing, please contact me at (425) 456-2797.

Very truly yours,

A handwritten signature in black ink, appearing to read "KARZMAR", with a long horizontal flourish extending to the right.

Karl R. Karzmar
Director, Regulatory Relations

Enclosures

cc: Bob Cedarbaum
Simon ffitich