November 9, 2004

Re: WUTC v. Puget Sound Energy, Inc., Docket Nos. UG-040640, et al.

TO COUNSEL OF RECORD:

The Commission recently lost the services of its Accounting Advisor due to sudden illness. Mr. Merton Lott is available to serve in that capacity for purposes of this proceeding, subject to the parties having no objection to his advising the Commissioners on accounting issues in the matter. As you know, Mr. Lott, who retired from state service on April 30, 2004, formerly held the position of Energy Industry Coordinator with the Commission. In that capacity, Mr. Lott was responsible for Staff's recommendation to consolidate two accounting petitions into the current general rate case in Docket Nos. UE-031471 and UE-032043. Aside from preparing and presenting those memoranda to the Commission during open meetings on March 31, 2004, and April 28, 2004, respectively, Mr. Lott had no involvement with the matters under consideration in the referenced dockets.

Please let us know whether you, on behalf of your respective clients, object to Mr. Lott's participation in this docket as an advisor to the Commissioners, considering his prior responsibilities described above. **Please respond by November 15, 2004**, so that the Commission can plan appropriately. Please note that failure to respond by that date will be deemed a waiver of concerns.

Sincerely,

CAROLE J. WASHBURN Executive Secretary

Attachment

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