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November 9, 2004

Via E-Mail and FCM

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

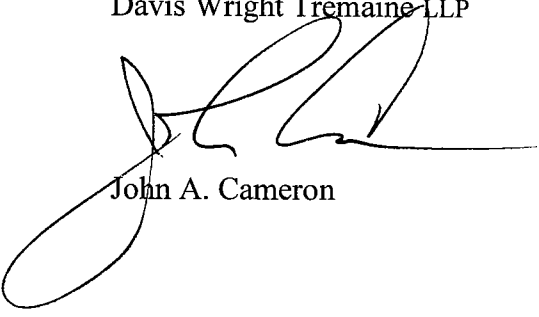
Re: In the matter of *WUTC v. PSE*
Docket Nos. UG-040640 and UE-040641

Dear Secretary Washburn:

This responds to your letter of November 9 to the parties in Docket Nos. UG-040640 and UE-040641 regarding Mr. Merton Lott. Neither Cost Management Services, Inc. nor AT&T Wireless Services, Inc., has any objection to the Commission's reliance on Mr. Lott as an accounting advisor in these proceedings.

Very truly yours,

Davis Wright Tremaine LLP



John A. Cameron

JAC:smp
Enclosures
cc: Service List