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STATE OF WASH.
UTIL. AND TRANSP.
COMMISSION

ELAINE L. SPENCER
(206) 340-9638
espencer@grahamdunn.com

November 9, 2004

U.S. Mail and Electronic Mail

— Ms. Carole Washburn
Office of the Secretary
Washington Utilities and Transportation Commission
1300 South Evergreen Park Dr. SW
Olympia, WA 98504

Re: WUTC v. Puget Sound Energy, Inc.
Docket Nos. UE-040641 and UG-040640

Dear Ms. Washburn:

This responds to your letter of November 9 to the parties in Docket Nos. UE-040641 and UG-040640 regarding Mr. Merton Lott. Seattle Steam Company has no objection to the Commission's reliance on Mr. Lott as an accounting advisor in these proceeds.

Very truly yours,

GRAHAM & DUNN PC



Elaine L. Spencer

ELS/slm

cc: See Attached Service List

Pier 70
2801 Alaskan Way ~ Suite 300
Seattle WA 98121-1128
Tel 206.624.8300
Fax 206.340.9599
www.grahamdunn.com