



The PSE Building  
10885 N.E. Fourth Street, Suite 700  
Bellevue, WA 98004-5579  
PHONE: 425.635.1400  
FAX: 425.635.2400  
www.perkinscoie.com

Sheree Strom Carson  
PHONE: (425) 635-1422  
FAX: (425) 635-2422  
EMAIL: SCarson@perkinscoie.com

September 21, 2010

**VIA WEB PORTAL AND OVERNIGHT MAIL**

David Danner, Executive Director and Secretary  
Washington Utilities and Transportation Commission  
1300 Evergreen Park Drive, SW  
Olympia, WA 98504

**Re: Petition for an Accounting Order Authorizing Accounting Treatment  
of Offsets to the Balance of Production Tax Credits**

Dear Mr. Danner:

Enclosed please find the original and twelve copies of the following documents for filing:

- (1) Petition for an Accounting Order Authorizing Accounting Treatment of Offsets to the Balance of Production Tax Credits; and
- (2) Certificate of Service.

If you have any questions, please contact either Sheree Strom Carson at (425) 635-1422 or Donna Barnett at (425) 635-1419.

Very truly yours,

Sheree Strom Carson

SSC:cgm

Enclosures

cc: Judge Moss  
Service List

07771-0100/LEGAL19211066.1