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November 25, 2008

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 of Puget Sound Energy, Inc. For an Accounting Order

Dear Mr. Danner:

Enclosed for filing are an original and twelve (12) copies of the Petition of Puget Sound Energy, Inc. for Determination of Emissions Compliance and Proposed Accounting Treatment for the Mint Farm Energy Center or, Alternatively For an Accounting Order. Also included are copies of the corresponding proposed order. Electronic copies of each of these documents are provided on the enclosed CD ROMs.

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,

Donna L. Barnett

JEH

Enclosures

Bob Cedarbaum cc:

Simon ffitch