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February 22, 2005

Via Hand-Delivery

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

Re:

In the Matter of Puget Sound Energy, Inc., Petition for Approval of its Power

Cost Adjustment Mechanism Report

Docket No. UE-041570

February 23, 2005 Open Meeting Agenda Item A1

Dear Ms. Washburn:

Enclosed please find an original and thirteen (13) copies of the Response of the Industrial Customers of Northwest Utilities Regarding PCA Period 2 Tenaska Costs in the above-captioned matter. We are also providing an electronic copy of this filing via email. ICNU intends to attend the Commission's open meeting on February 23, 2005, to address the issues raised in its Response.

Please return one file-stamped copy of the document in the postage-prepaid envelope provided. Thank you for your assistance.

Sincerely yours,

Christian W. Graffen

Enclosures

cc:

Kirstin Dodge

Roger Braden

Hank McIntosh

Simon ffitch

Shannon Smith