

July 9, 2010

Via Electronic Mail – records@utc.wa.gov

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

Re: U-100522

Dear Sir or Madam:

Attached please find Cost Management Service Inc.'s statements of position regarding the four issues posed by the Commission in its Notice dated July 2, 2010, in Docket No. U-100522.

Very truly yours,

Davis Wright Tremaine LLP



John Cameron

JC:smp
Attachment

cc: Client