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May 20, 2010

VIA WEB PORTAL AND OVERNIGHT MAIL

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

Re: Petition of Puget Sound Energy, Inc. for an Accounting Order Authorizing Deferral Accounting Treatment of Costs Associated with Transmission Network Upgrades to Meet Transmission Capacity Needs of the Region and Serve the Lower Snake River Wind Project

Dear Mr. Danner:

Enclosed please find the original and twelve (12) copies of Puget Sound Energy, Inc.'s Petition for an Accounting Order Authorizing Deferral Accounting Treatment of Costs Associated with Transmission Network Upgrades to Meet Transmission Capacity Needs of the Region and Serve the Lower Snake River Wind Project

If you have any questions, please contact the undersigned at (425) 635-1422.

Very truly yours,

Sheree Strom Carson

SSC:egm
Enclosures

Cc: Robert D. Cedarbaum
Simon J. flitch

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