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April 23, 2010

Via Email

David W. Danner Executive Director & Secretary Washington Utilities and Transportation Commission PO Box 47250 1300 S Evergreen Park Drive SW Olympia, WA 98504-7250 records@utc.wa.gov

> Re: Industrial Customers of Northwest Utilities' Statement of Issues

> > **Docket No. U-100522**

Dear Mr. Danner:

Attached please find the Statement of Issues of the Industrial Customers of Northwest Utilities in the above-referenced matter.

Thank you for your assistance. If you have any questions or concerns, please do not hesitate to contact our office.

Sincerely yours,

/s/ Martin H. Patail Martin H. Patail