

# Davison Van Cleve PC

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S. Bradley Van Cleve

December 9, 2011

Honorable Dennis J. Moss  
1300 S. Evergreen Park Drive S.W.  
PO Box 47250  
Olympia, WA 98504-7250

Re: Puget Sound Energy's Petition for Declaratory Order and Accounting Order  
regarding the reclassification of certain facilities and accounting treatment  
consistent therewith  
**Docket No. U-111701**

Dear Judge Moss:

On October 3, 2011, the Industrial Customers of Northwest Utilities ("ICNU") filed a Petition to Intervene in the above referenced docket, voicing concerns with the Petition filed by Puget Sound Energy ("PSE"), related to reclassification of certain wholesale distribution facilities. Since that time, ICNU has had the opportunity to conduct discovery and discuss ICNU's concerns with PSE.

Based on these discussions, ICNU now supports PSE's Petition for a Declaratory Order in this docket. ICNU reserves the right to address issues related to the asset reclassification in PSE's ongoing general rate case (Docket Nos. UE-111048/UG-111049). Please feel free to contact me if you have any questions.

Sincerely yours,



S. Bradley Van Cleve

cc: Service List