July 14, 2010

VIA ELECTRONIC FILING & ABC/LMI

David Danner Executive Director and Secretary Washington Utilities and Transportation Commission 1300 S. Evergreen Pk. Dr. S.W. P. O. Box 47250 Olympia, WA 98504-7250

Re: Rulemaking to Consider Paperless Billing and Notices for Electric and Natural Gas Customers Docket No. U-100523

Dear Mr. Danner:

Enclosed please find an original copy of the Second Comments of Public Counsel for filing in the above-entitled docket. For confirmation of receipt, I have enclosed a copy to be date-stamped and sent back to us with the ABC Legal Messenger. A copy was also sent via e-mail on July 14, 2010.

Sincerely,

SARAH A. SHIFLEY Assistant Attorney General Public Counsel Section (206) 464-6595

SAS:cjw Enclosure