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March 17, 2010

Via Email and Federal Express

Carole J. Washburn
Secretary
Washington Utilities and Transportation Commission
PO Box 47250
1300 S Evergreen Park Drive SW
Olympia, WA 98504-7250

Re: In the Matter of the Petition of Puget Sound Energy for an Accounting
Order.

Docket No. UE-070725

Dear Ms. Washburn:

Enclosed please find an original and ten (10) copies of the Highly Confidential and Confidential Brief on behalf of the Industrial Customers of Northwest Utilities ("ICNU") in the above referenced docket. Additionally please find an original of the Redacted Brief of ICNU.

Thank you for your assistance.

Sincerely yours,

/s/ Brendan E. Levenick

Brendan E. Levenick

Enclosures

cc: Service List

CERTIFICATE OF SERVICE

I hereby certify that I have this day served the foregoing documents upon all parties of record in this proceeding by mailing a copy thereof in a sealed, first-class postage prepaid envelope to each individual's last-known address, as listed below.

DATED this 17th day of March, 2010.

Davison Van Cleve, P.C.

/s/ Brendan E. Levenick
Brendan E. Levenick

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