



Sheree Strom Carson  
PHONE (425) 635-1422  
FAX: (425) 635-2422  
EMAIL: SCarson@perkinscoie.com

The PSE Building  
10885 N.E. Fourth Street, Suite 700  
Bellevue, WA 98004-5579  
PHONE: 425.635.1400  
FAX: 425.635.2400  
www.perkinscoie.com

September 14, 2007

**VIA HAND-DELIVERY**

Ms. Carole J. Washburn  
Secretary  
Washington Utilities and Transportation Commission  
1300 S. Evergreen Park Drive SW  
Olympia, WA 98504

**Re: Puget Sound Energy, Inc.'s Petition for Accounting Order**

Dear Ms. Washburn:

Enclosed for filing are the original and twelve (12) copies of the Petition of Puget Sound Energy, Inc. for an Accounting Order Authorizing Deferred Accounting Treatment for Extinguishment of Purchase Option in Lease of PSE's Corporate Headquarters Facilities in Bellevue, and a Proposed Order.

Very truly yours,

  
Sheree Strom Carson

SSC:cgm

Enclosures

cc: Bob Cedarbaum  
Simon ffitich