Puget Sound Energy P.O. Box 97034 Bellevue, WA 98009-9734 PSE.com

March 30, 2010

Mr. David Danner, Executive Director and Secretary Washington Utilities and Transportation Commission P.O. Box 47250 Olympia, Washington 98504-7250

Filed Electronically and via Overnight Mail

Re: Petition of Puget Sound Energy, Inc. For an Accounting Order (Related to Payments Received by PSE for Taking Assignment of Westcoast and Northwest Pipeline Capacity)

Dear Mr. Danner:

Enclosed are an original and twelve copies of the Petition of Puget Sound Energy, Inc. ("PSE") For an Accounting Order Authorizing Accounting Treatment and Amortization Related to Payments Received by PSE for Taking Assignment of Westcoast and Northwest Pipeline Capacity.

This petition is being submitted via the Washington Utilities and Transportation Commission's Records Center Web Portal electronic-filing system and by overnight mail

If you have any questions regarding this filing, please contact me at (425) 462-3885.

Very truly yours,

John Story

Director, Cost & Regulation

Enclosures

cc:

Bob Cedarbaum Simon ffitch