Davison Van Cleve PC

Suite 400 333 SW Taylor Portland, OR 97204

April 3, 2007

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 Puget Sound Energy, Inc. Petition for an accounting order authorizing the deferred accounting treatment related to the fixed cost component of the Goldendale Generating Station

Docket No. UE-070533

Dear Ms. Washburn:

Enclosed please find an original and thirteen (13) copies of the Response of the Industrial Customers of Northwest Utilities for filing in the above-captioned matter.

Please return one file-stamped copy of in the postage-prepaid envelope provided. Thank you for your assistance.

Sincerely yours,
Christian Griffen

Enclosures

Service List cc:

CERTIFICATE OF SERVICE

I hereby certify that I have this day served the foregoing document 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 3rd day of April, 2007.

Davison Van Cleve, P.C.

Christian Griffen

Sheree Strom Carson Perkins Coie LLP 10885 NE Fourth Street, Suite 700 Bellevue, WA 98004 Karl Karzmar Puget Sound Energy Inc. PO Box 97034 Bellevue, WA 98009