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International Power

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May 13, 2010

Mr. James Galloway
Filing Clerk
Public Utility Commission of Texas
1701 North Congress Avenue
Suite G-113
P.O. Box 13326
Austin, Texas 78711-3326

Re: *Quarterly Wholesale Electricity Transaction Reports for 1st Quarter 2010* pursuant to §25.93. Project No. 29298.

Dear Mr. Galloway:

Enclosed for filing please find the Quarterly Wholesale Electricity Transaction Report ("QWETR") pursuant to § 25.93 for IPA Trading, LLC (formerly IPA Marketing Company) (the "Company"). The Company has no transactions to report for the above referenced period.

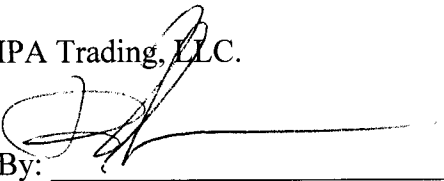
In accordance with §25.93(e), the Company has provided the full QWETR on compact disk (1 copy) as required, which are attached as Exhibit 1 (compact disk).

In accordance with the requirements of this Project, the Company has also submitted the QWETR electronically under the report key number: S0800007R201010004.

If you have any questions about this filing, please contact me at (508) 382-9356.

Sincerely,

IPA Trading, LLC.

By: 

David Musselman
Authorized Signatory

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