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September 30, 2011

David W. Danner, Executive Director and Secretary Washington Utilities and Transportation Commission 1300 S. Evergreen Park Dr. SW P. O. Box 47250 Olympia, Washington 98504-7250

RE: In the Matter of the Petition of Puget Sound Energy, Inc. for a Declaratory Order and Accounting Order regarding the Reclassification of Certain Facilities and Accounting Treatment, Docket U-111701

Dear Mr. Danner:

Enclosed for filing in the above-referenced docket are the original and 12 copies of the Commission Staff Statement of Facts and Law in Support of Petition for Declaratory Order and Certificate of Service.

Sincerely,

ROBERT D. CEDARBAUM Assistant Attorney General

RDC:klg Enclosures cc: Parties

Docket U-111701 CERTIFICATE OF SERVICE

I hereby certify that I have this day served the attached document upon the persons and entities listed on the Service List below via e-mail and by depositing a copy of said document in the United States mail, addressed as shown on said Service List, with first class postage prepaid.

DATED at Olympia, Washington this 30th day of September 2011.

KISTA L. CROSS

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