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VIA ELECTRONIC FILING AND OVERNIGHT MAIL

Mr. David Danner
Executive Director and Secretary
Washington Utilities and Transportation Commission
1300 S. Evergreen Park Drive SW
Olympia, Washington 98504-0128

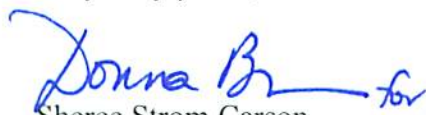
**Re: Puget Sound Energy, Inc. 2011 General Rate Case
Docket Nos. UE-111048 and UG-111049**

Dear Mr. Danner:

Enclosed are the original and eighteen (18) copies of Puget Sound Energy, Inc.'s First Supplemental Responses to Bench Request No. 14. Also enclosed is a CD ROM containing electronic versions of these materials.

If you have any questions concerning these materials, please contact the undersigned at 425-635-1422.

Very truly yours,


Sheree Strom Carson

SSC:cgm

Enclosures
cc: All Parties