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March 26, 2012

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: *Puget Sound Energy 2011 General Rate Case*  
Dockets UE-111048 and UG-111049 (Consolidated)

Dear Mr. Danner:

Enclosed are the original and 18 copies of the Reply Brief of Commission Staff. Please substitute this document for the Reply Brief that was filed on March 23, 2012. The only difference between the two filings is the addition of Section I.E, entitled "Allegations Involving the New Tax Accounting Method for Repairs Deductions".

Sincerely,

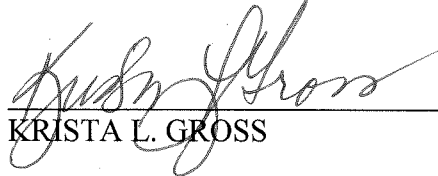
ROBERT D. CEDARBAUM  
Assistant Attorney General

RDC:klg  
Enclosures  
cc: Parties

Dockets UE-111048/UG-111049  
CERTIFICATE OF SERVICE

I hereby certify that I have this day served the enclosed testimony and exhibits 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 26<sup>th</sup> day of March 2012.

  
KRISTA L. GROSS

*HC=Highly Confidential*

*C=Confidential*

*NC=Non-Confidential*

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