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