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May 1, 2012

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 Responses to Bench Request Nos. 24, 25 and 27. Also enclosed are CD ROMs 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