***Via Electronic and United States Mail***

March 27, 2015

Steven V. King, Executive Director and Secretary

Washington Utilities and Transportation Commission

1300 S. Evergreen Park Dr. S.W.

P.O. Box 47250

Olympia, Washington 98504-7250

RE: *Investigation of possible ratemaking mechanisms to address utility earnings attrition,*

Docket U-150040

Dear Mr. King:

Enclosed for filing in the above-referenced docket are the original and two copies of Commission Staff Comments.

Sincerely,

PATRICK J. OSHIE

Assistant Attorney General

PJO:klg

Enclosure