May 4, 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 Federal Incentive Tracker*

Docket UE-120277

Dear Mr. Danner:

Enclosed for filing in the above-referenced docket are the original and 12 copies of the Response Brief on Behalf of Commission Staff and Certificate of Service.

Sincerely,

ROBERT D. CEDARBAUM

Assistant Attorney General

RDC:klg

Enclosures

cc: Parties