July 16, 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: *In the Matter of Evaluating Prudency of Expenditures for Natural Gas DSM Program,*

 Dockets UG-121026

Dear Mr. Danner:

Enclosed for filing in the above-referenced docket are the original and 12 copies of the Staff Comments of the Washington Utilities and Transportation Commission and Certificate of Service.

Sincerely,

FRONDA WOODS

Assistant Attorney General

FW:klg

Enclosures

cc: Parties