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April 3, 2012

VIA WEB PORTAL 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. Docket No. U-110808

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Dear Mr. Danner:

Enclosed for filing please find the original and five (5) copies of the following:

 Prefiled Direct Testimony of Tom DeBoer, Exhibit No. ___(TAD-1T) and Exhibit No. ___(TAD-2); and

Prefiled Direct Testimony of Gilbert Archuleta, Exhibit No. ___(GA-1T) and Exhibit No. ___(GA-2) through Exhibit No. ___(GA-3C).

If you have any questions, please contact either the undersigned at (425) 635-1419.

Very truly yours,

Donna L. Barnett

DLB:cgm Enclosures