



PUGET SOUND ENERGY

The Energy To Do Great Things

Puget Sound Energy
P.O. Box 97034
Bellevue, WA 98009-9734
PSE.com

July 28, 2011

Via Web Portal and Overnight Courier

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 the Penalty Assessment against Puget Sound Energy, Inc.
in the Amount of \$104,300
Docket U-100182**

Dear Mr. Danner:

Enclosed for filing in the above-referenced docket is Puget Sound Energy, Inc.'s second quarterly report regarding the continued implementation of the plan described in Attachment B to the Joint Motion to Accept Full Payment of Penalty; Require Investigation of Twenty-six Specific Accounts; Require Continued Plan Implementation; and Terminate Proceeding ("Joint Motion"), dated December 16, 2010.

Please contact me at 425.462.3495 if you have any questions regarding this filing.

Very truly yours,

Tom DeBoer
Director, Federal & State Regulatory Affairs

TD:acs
Enclosure

cc: Sally Brown