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

April 16, 2012

Via Web Portal and Overnight Courier

Mr. David W. Danner, Executive Director and Secretary Washington Utilities and Transportation Commission 1300 S. Evergreen Park Drive 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 No. U-100182

Dear Mr. Danner:

Enclosed for filing in the above-referenced docket is Puget Sound Energy, Inc.'s fifth 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,

Icm Di Boen

Tom DeBoer

Director, Federal & State Regulatory Affairs

TD:acs Enclosure

cc: Sally Brown