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October 23, 2008

VIA ELECTRONIC MAIL AND OVERNIGHT COURIER

David Danner Executive Director and Secretary Washington Utilities and Transportation Commission 1300 Evergreen Park Drive, SW Olympia, WA 98504

Re: In re Puget Holdings LLC and Puget Sound Energy, Inc., Docket No. U-072375

Dear Mr. Danner:

Pursuant to WAC 480-07-145(6), paragraph 19 of the Prehearing Conference Order, and the Notice Providing Opportunity to File Reply Briefs, dated October 8, 2008, enclosed for filing are twelve (12) copies of Reply Brief of Puget Holdings LLC and Puget Sound Energy, Inc. in Support of the Proposed Transaction. Electronic copies of these documents are provided on the enclosed CD ROMs. Please note that electronic copies of these documents were also provided via email on October 23, 2008.

If you have any questions, please contact either Sheree Carson at (425) 635-1422 or Jason Kuzma at (425) 635-1416.

Very truly yours,

June Sum Conson

Sheree S. Carson

SSC:cgm Enclosures

cc: Judge Moss All Parties