

May 12, 2005

**VIA ELECTRONIC FILING & FIRST CLASS MAIL**

Carole Washburn  
Secretary  
Washington Utilities and Transportation Commission  
1300 S. Evergreen Pk. Dr. S.W.  
PO Box 47250  
Olympia, WA 98504-7250

Re: In the Matter of Least Cost Planning Rulemaking, WAC 480-100-238, 480-90-238, Preproposal Inquiry (CR 101)  
Docket Nos: UE-030311; UG-030312;UE-030423

Dear Ms. Washburn:

Enclosed please find an original copy of the Second Comments of Public Counsel for filing in the above-entitled docket. For confirmation of receipt, I have enclosed a copy to be date-stamped and sent back to us in the enclosed self-addressed, stamped envelope. A copy was also sent via e-mail on May 12, 2005.

Sincerely,

Simon ffitch  
Assistant Attorney General  
Public Counsel Section  
(206) 389-2055

Sf:cjw

Enclosures