

May 6, 2011

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: *Utilities and Transportation Commission v. Lowper, Incorporated*
Dockets UW-091006 and UW-110213 (consolidated)

Dear Mr. Danner:

Enclosed for filing in the above-referenced docket are the original and seven copies of Commission Staff's Comments on the Company's Response to Bench Request 2, and Certificate of Service.

Sincerely,

MICHAEL A. FASSIO
Assistant Attorney General

MAF/emd
Enclosures
cc: Parties