

January 17, 2013

via Electronic Filing

Ms. Sandra Paske
Secretary to the Commission
Public Service Commission of Wisconsin
610 North Whitney Way
P.O. Box 7854
Madison, WI 53707-7854

RE: **6685-CE-110 - Application of WPPI Energy for Authority to Participate in the Upgrade of Boswell Energy Center, Unit 4 Air Quality Control System**

Dear Ms. Paske:

WPPI Energy appreciates the opportunity to review the staff's Briefing Memorandum. We have no comments to offer with regard to the factual or substantive content of the memorandum.

Very truly yours,



Thomas S. Hanrahan
General Counsel