December 3, 2014

Steven V. King, Executive Director and Secretary

Washington Utilities and Transportation Commission

1300 S. Evergreen Park Dr. SW

P.O. Box 47250

Olympia, Washington 98504-7250

RE: *In the Matter of the Petition of PUGET SOUND ENERGY, INC. and NW ENERGY COALITION For an Order Authorizing PSE to Implement Electric and Natural Gas Decoupling Mechanisms and to Record Accounting Entries Associated with the Mechanisms*, Dockets UE-121697 and UG-121705 (*consolidated*); and

 *WUTC v. Puget Sound Energy, Inc.*

 Dockets UE-130137 and UG-130138 (*consolidated*)

Dear Mr. King:

Enclosed for filing in the above-referenced dockets are the original and 11 copies of the Testimony and Exhibits of Thomas E. Schooley and David C. Parcell on behalf of Commission Staff, and Certificate of Service.

Sincerely,

JENNIFER CAMERON-RULKOWSKI

Assistant Attorney General

JCR/emd

Enclosures

cc: Parties w/enc.