March 28, 2014

Steven V. King, Acting Executive Director and Secretary

Washington Utilities and Transportation Commission

1300 S. Evergreen Park Dr. S.W.

P.O. Box 47250

Olympia, Washington 98504-7250

RE: *In the Matter of the Petition of PUGET SOUND ENERGY, INC. For an Accounting Order Approving the Allocation of Proceeds of the Sale of Certain Assets to Public Utility District #1 of Jefferson County*, Docket UE-132027

Dear Mr. King:

Enclosed for filing are the original and 12 copies of the Testimony and Exhibits of Edward J. Keating and Christopher T. Mickelson in the above proceeding. Distribution has been made to all other parties of record.

The enclosures are not to be construed as testimony or evidence until such time as they are received into the record. Accordingly, we reserve the right to make revisions or additions to them as may become necessary prior to the time that this witness presents his testimony.

Sincerely,

ROBERT D. CEDARBAUM

Assistant Attorney General

RDC:klg

Enclosures

cc: All parties