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April 22, 2014

VIA WEB PORTAL AND OVERNIGHT MAIL

Steven King, Executive Director and Secretary
Washington Utilities and Transportation Commission
1300 S. Evergreen Park Drive, SW
Olympia, WA 98504

**Re: Puget Sound Energy, Inc.'s Petition of For an Accounting Order Approving
the Allocation of Proceeds of the Sale of Certain Assets to Public Utility District #1
of Jefferson County, Docket No. UE-132027**

Dear Mr. King:

Enclosed for filing please find an original and twelve (12) copies of the following:

1. Prefiled Rebuttal Testimony of Matthew R. Marcellia; Exhibit No. ___(MRM-5T) and Exhibit No. ___(MRM-6);
2. Prefiled Rebuttal Testimony of Jon A. Piliaris, Exhibit No. ___(JAP-9T) and Exhibit No. ___(JAP-10) though Exhibit No. ___(JAP-15);
3. Prefiled Rebuttal Testimony of Stanford L. Levin; Exhibit No. ___(SLL-1T) and Exhibit No. ___(SLL-2);
4. Prefiled Rebuttal Testimony of Robert C. Bellemare; Exhibit No. ___(RCB-1T) and Exhibit No. ___(RCB-2) though Exhibit No. ___(RCB-4) ; and
5. Certificate of Service

07771-0100/LEGAL120564247.1

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If you have any questions, please contact either Sheree Carson at (425) 635-1422 or
Donna Barnett at (425) 635-1419.

Very truly yours,



Sheree Strom Carson

SSC:cgm
Enclosures