December 17, 2009

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: *WUTC v. Puget Sound Energy, Inc. (2009 General Rate Case)*

Dockets UE-090704/UG-090705

Dear Mr. Danner:

Enclosed for filing are the original and 21 copies of the Highly Confidential Cross-Answering Testimony of David Nightingale, and the original and one copy of the redacted version of the testimony. 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