



The PSE Building
10885 N.E. Fourth Street, Suite 700
Bellevue, WA 98004-5579
PHONE: 425.635.1400
FAX: 425.635.2400
www.perkinscoie.com

Sheree Strom Carson
PHONE: (425) 635-1422
FAX (425) 635-2422
EMAIL: SCarson@perkinscoie.com

December 17, 2009

David Danner, Executive Director and Secretary
Washington Utilities and Transportation Commission
1300 Evergreen Park Drive, SW
Olympia, WA 98504

**Re: Puget Sound Energy, Inc.
Docket Nos. UE-090704 and UG-090705**

Dear Mr. Danner:

Enclosed for filing please find an original and twenty one (21) copies of the following:

1. **Prefiled Rebuttal Testimony of Eric M. Markell**, Exhibit No. EMM-5T and Exhibit No. EMM-6C through Exhibit No. EMM-7C;
2. **Prefiled Rebuttal Testimony of Bertram A. Valdman**, Exhibit No. BAV-10CT;
3. **Prefiled Rebuttal Testimony of Kimberly J. Harris**, Exhibit No. KJH-8HCT;
4. **Prefiled Rebuttal Testimony of Roger Garratt**, Exhibit No. RG-53HCT and Exhibit No. RG-54 through Exhibit No. RG-57;
5. **Prefiled Rebuttal Testimony of W. James Elsea**, Exhibit No. WJE-21HCT and Exhibit No. WJE-22;
6. **Prefiled Rebuttal Testimony of Richard C. Riding**, Exhibit No. RCR-6T;
7. **Prefiled Rebuttal Testimony of Donald E. Gaines**, Exhibit No. DEG-11HCT and Exhibit No. DEG-12 through Exhibit No. DEG-20;
8. **Prefiled Rebuttal Testimony of Roger A. Morin**, Exhibit No. RAM-19T and Exhibit No. RAM-20;

9. **Prefiled Rebuttal Testimony of David E. Mills**, Exhibit No. DEM-12CT and Exhibit No. DEM-13 through Exhibit No. DEM-17C;
10. **Prefiled Rebuttal Testimony of Louis E. Odom**, Exhibit No. LEO-13CT and Exhibit No. LEO-14C through Exhibit No. LEO-15;
11. **Prefiled Rebuttal Testimony of Michael L. Jones**, Exhibit No. MLJ-5CT and Exhibit No. MLJ-6 through Exhibit No. MLJ-7;
12. **Prefiled Rebuttal Testimony of Kim W. Lane**, Exhibit No. KWL-1T and Exhibit No. KWL-2 through Exhibit No. KWL-3.
13. **Prefiled Rebuttal Testimony of Dr. Jeffrey A. Dubin**, Exhibit No. JAD-1T and Exhibit No. JAD-2 through Exhibit No. JAD-3;
14. **Prefiled Rebuttal Testimony of John H. Story**, Exhibit No. JHS-14T and Exhibit No. JHS-15 through Exhibit No. JHS-26;
15. **Prefiled Rebuttal Testimony of Michael J. Stranik**, Exhibit No. MJS-12T and Exhibit No. MJS-13 through Exhibit No. MJS-20;
16. **Prefiled Rebuttal Testimony of Matthew Marcelia**, Exhibit No. MRM-4T and Exhibit No. MRM-5 through Exhibit No. MRM-7;
17. **Prefiled Rebuttal Testimony of Janet K. Phelps**, Exhibit No. JKP-25T and Exhibit No. JKP-26 through Exhibit No. JKP-28;
18. **Prefiled Rebuttal Testimony of Jon A. Piliaris**, Exhibit No. JAP-5T and Exhibit No. JAP-6 through Exhibit No. JAP-10; and
19. **Prefiled Rebuttal Testimony of Tom M. Hunt**, Exhibit No. TMH-9CT and Exhibit No. TMH-10C through Exhibit No. TMH-18C;

An original and one copy of redacted versions are also provided. Electronic copies of these documents are provided on the enclosed CD ROMs.

Please also find a separate CD-ROM with the electronic version of the workpapers.

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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

cc: All Parties