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January 17, 2012

VIA WEB PORTAL and OVERNIGHT MAIL

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

**Re: Puget Sound Energy, Inc.
Docket Nos. UE-111048 and UG-111049**

Dear Mr. Danner:

Enclosed for filing please find an original and nineteen (19) copies of the following:

1. **Prefiled Rebuttal Testimony of Tom DeBoer**, Exhibit No. ___ (TAD-04T) and Exhibit No. ___ (TAD-05);
2. **Prefiled Rebuttal Testimony of Donald E. Gaines**, Exhibit No. ___ (DEG-14T) and Exhibit No. ___ (DEG-15) through Exhibit No. ___ (DEG-20);
3. **Prefiled Rebuttal Testimony of Charles E. Olson**, Exhibit No. ___ (CEO-10T);
4. **Prefiled Rebuttal Testimony of Susan McLain**, Exhibit No. ___ (SML-07T));
5. **Prefiled Rebuttal Testimony of Zana D. Jones**, Exhibit No. ___ (ZDJ-01T) and Exhibit No. ___ (ZDJ-02) through Exhibit No. ___ (ZDJ-06);
6. **Prefiled Rebuttal Testimony of Roger Garratt**, Exhibit No. ___ (RG-28CT) and Exhibit No. ___ (RG-29C) through Exhibit No. ___ (RG-30);

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Perkins Coie LLP and Affiliates

7. **Prefiled Rebuttal Testimony of Aliza Seelig**, Exhibit No. ___ (AS-04HCT) and Exhibit No. ___ (AS-05HC);
8. **Prefiled Rebuttal Testimony of David E. Mills**, Exhibit No. ___ (DEM-11CT) and Exhibit No. ___ (DEM-12C) through Exhibit No. ___ (DEM-14);
9. **Prefiled Rebuttal Testimony of Wayne R. Gould**, Exhibit No. ___ (WRG-01T) and Exhibit No. ___ (WRG-02) through Exhibit No. ___ (WRG-08);
10. **Prefiled Rebuttal Testimony of Richard C. Riding**, Exhibit No. ___ (RCR-04HCT) and Exhibit No. ___ (RCR-05);
11. **Prefiled Rebuttal Testimony of Tom M. Hunt**, Exhibit No. ___ (TMH-11T) and Exhibit No. ___ (TMH-12);
12. **Prefiled Rebuttal Testimony of Jon A. Piliaris**, Exhibit No. ___ (JAP-24CT) and Exhibit No. ___ (JAP-25) through Exhibit No. ___ (JAP-38);
13. **Prefiled Rebuttal Testimony of Robert W. Stolarski**, Exhibit No. ___ (RWS-01T) and Exhibit No. ___ (RWS-2) through Exhibit No. ___ (RWS-13);
14. **Prefiled Rebuttal Testimony of Janet K. Phelps**, Exhibit No. ___ (JKP-14CT) and Exhibit No. ___ (JKP-15) through Exhibit No. ___ (JKP-16);
15. **Prefiled Rebuttal Testimony of John H. Story**, Exhibit No. ___ (JHS-18T) and Exhibit No. ___ (JHS-19) through Exhibit No. ___ (JHS-30);
16. **Prefiled Rebuttal Testimony of Michael J. Stranik**, Exhibit No. ___ (MJS-10T) and Exhibit No. ___ (MJS-11) through Exhibit No. ___ (MJS-21);
17. **Prefiled Rebuttal Testimony of Matthew Marcellia**, Exhibit No. ___ (MRM-14T) and Exhibit No. ___ (MRM-15) through Exhibit No. ___ (MRM-17);

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

Mr. David Danner
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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

cc: All Parties
Judge Moss
Judge Friedlander