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June 10, 2014

VIA WEB PORTAL AND OVERNIGHT MAIL

Steven King, 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. Post Hearing Brief of Puget Sound Energy, Inc.; and
- 2. Certificate of Service.

If you have any questions, please contact the undersigned, or Donna Barnett at (425) 635-1419.

Very truly yours,

Markham A. Quehrn

MAQ:cgm Enclosures