April 26, 2013

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| **Via Federal Express**  and **Electronic Filing**  Steven V. King  Acting Executive Director & Secretary  Washington Utilities & Transportation Commission  1300 S. Evergreen Park Drive, S.W.  P.O. Box 47250  Olympia, WA 98504-7250 |  |

**Re: *WUTC v. Puget Sound Energy, Inc.***

**Docket Nos.** **UE-121697 and UG-121705 (*Consolidated*)  
Docket Nos. UE-130137 and UG-130138 (*Consolidated*)**

Dear Mr. Danner:

Enclosed for filing please find the original and one copy of Response Testimony of Michael Deen in each of the above-referenced matters, and Response Testimony of Edward Finklea in Docket Nos. UE121697 and UG-121705 for the Records.

Additionally, enclosed please find 16 copies of each testimony for internal distribution at the Commission. If you have any questions or concerns, please do not hesitate to contact me.

Very truly yours,

Tommy A. Brooks

TAB:sk

Enclosure

cc: UE-121697 and UG-121705 Current Service Lists  
UE-130137 and UG-130138 Current Service Lists

4850-5047-2211, v. 1