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VIA WEB PORTAL AND OVERNIGHT MAIL

Mr. Steven King
Executive Director and Secretary
Washington Utilities and Transportation Commission
1300 S. Evergreen Park Drive SW
Olympia, Washington 98504-0128

**Re: Puget Sound Energy 2017 General Rate Case
Docket Nos. UE-170033 and UG-170034**

Dear Mr. King:

Enclosed for filing please find the original and eleven (11) copies of the following supplemental rebuttal testimony in the above-captioned dockets filed on behalf of Puget Sound Energy:

1. Prefiled Supplemental Rebuttal Testimony of Jon A. Piliaris, Exh. JAP-54T; and
2. Certificate of Service.

If you have any questions, please contact the undersigned.

Very truly yours,



Sheree Strom Carson

SSC:cgm
Enclosures