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July 2, 2008

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 No. U-072375**

Dear Mr. Danner:

Enclosed for filing please find an original and twelve (12) copies of the following:

- Prefiled Rebuttal Testimony of Stephen P. Reynolds, Exhibit No. ___(SPR-3T) through Exhibit No. ___(SPR-5);
- Prefiled Rebuttal Testimony of Eric M. Markell, Exhibit No. ___(EMM-5CT) through Exhibit No. ___(EMM-11);
- Prefiled Rebuttal Testimony of Phyllis J. Campbell, Exhibit No. ___(PJC-1CT) through Exhibit No. ___(PJC-2);
- Prefiled Rebuttal Testimony of Susan McLain, Exhibit No. ___(SML-1T) through Exhibit No. ___(SML-3);
- Prefiled Rebuttal Testimony of Christopher J. Leslie, Exhibit No. ___(CJL-8HCT) through Exhibit No. ___(CJL-11);
- Prefiled Rebuttal Testimony of Robinson K, Kupchak, Exhibit No. ___(RKK-1HCT) through Exhibit No. ___(RKK-2);
- Prefiled Rebuttal Testimony of Lincoln Webb, Exhibit No. ___(LW-1T) through Exhibit No. ___(LW-4);

65870-0002/LEGAL14417899.1

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- Prefiled Rebuttal Testimony of William R. McKenzie, Exhibit No. ___(WRM-1T) through Exhibit No. ___(WRM-2);
- Prefiled Rebuttal Testimony of Mark Wiseman, Exhibit No. ___(MW-1T) through Exhibit No. ___(MW-3); and
- Prefiled Rebuttal Testimony of Justin Pettit, Exhibit No. ___(JP-1CT) through Exhibit No. ___(JP-2);

Electronic copies of these documents are provided on the enclosed CD ROMs.

If you have any questions, please contact either Sheree Carson at (425) 635-1422 or Jason Kuzma at (425) 635-1416.

Very truly yours,



Sheree Strom Carson

SSC:cgm

cc: All Parties

CERTIFICATE OF SERVICE

Docket No. U-072375

I hereby certify that I have this day served the foregoing, in accordance with WAC 480-07-150(6)(a), to the following persons via hand-delivery:

<u>Attorneys for Commission Staff: (HC)</u> Robert D. Cedarbaum, Senior Counsel Donald T. Trotter 1400 S. Evergreen Park Dr. S.W. P.O. Box 40128 Olympia, WA 98504-0128 Phone: 360-664-1188 Fax: 360-586-5522 Email: bcedarba@utc.wa.gov dtrotter@utc.wa.gov	<u>Attorneys for Public Counsel: (HC)</u> Simon J. ffitc Public Counsel Section Office of Attorney General 800 Fifth Avenue, Suite 2000 Seattle, WA 98104-3188 Phone: 206-464-7744 Fax: 206-389-2058 Email: simonf@atg.wa.gov
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I hereby certify that I have this day served the foregoing, in accordance with WAC 480-07-150(6)(b), to the following persons via overnight mail:

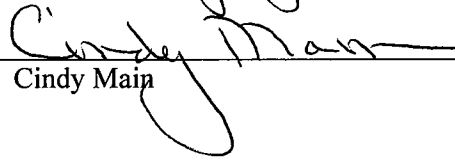
<u>Attorneys for ICNU: (C)</u> Melinda J. Davison Andrew N. Harris Irion A. Sanger Davison Van Cleve PC 333 SW Taylor, Ste 400 Portland, OR 97204 Phone: (503) 241-7242 Fax: (503) 241-8160 Email: mdj@dvclaw.com anh@dvclaw.com ias@dvclaw.com	<u>Attorneys for NWIGU: (C)</u> Edward A. Finklea Chad Stokes Cable Huston Benedict Haagenen & Lloyd LLP 1001 SW Fifth Avenue, Suite 2000 Portland, OR 97204-1136 Phone: (503) 224-3092 Fax: (503) 224-3176 Email: efinklea@chbh.com cstokes@chbh.com
<u>Attorneys for Kroger: (P)</u> Mike L. Kurtz Kurt J. Boehm Boehm, Kurtz and Lowry 36 East Seventh St., Suite 1510 Cincinnati, OH 45202 Phone: 513-421-2255 Fax: 513-421-2764 Email: Mkurtz@bkllawfirm.com Kboehm@bkllawfirm.com ;	<u>Attorneys for Energy Project: (C)</u> Ronald L. Roseman Attorney at Law 2011 – 14th Avenue East Seattle, WA 98112 Phone: (206) 324-8792 Fax: (206) 568-0138 Email: ronaldroseman@comcast.net

<p><u>Attorneys for FEA: (P)</u> Scott Johansen Associate Counsel Department of the Navy 1220 Pacific Highway San Diego, CA. 92132 619-532-4081 (Phone) 619-532-1663 (Fax) Email: scott.johansen@navy.mil</p>	<p><u>Attorneys for FEA: (P)</u> Norman Furuta Associate Counsel Department of the Navy 1455 Market Street, Suite 1744 San Francisco, CA. 94103-1399 Phone: 414-503-6994 Fax: 414-503-6688 Email: norman.furuta@navy.mil</p>
<p><u>Attorneys for Cogeneration Coalition of Washington:(C)</u> Donald Brookhyser Michael P. Alcantar Alcantar & Kahl LLP 1300 SW Fifth, Suite 1750 Portland, OR 97201 503-402-9900 (Phone) 503-402-8882 (Fax) mpa@a-klaw.com deb@a-klaw.com</p>	

I hereby certify that I have this day served the foregoing, in accordance with WAC 480-07-150(6)(e), to the following persons via electronic service only:

<p><u>Company Representative for NWIGU: (C)</u> Paula E. Pyron Executive Director Northwest Industrial Gas Users 4113 Wolf Berry Court Lake Oswego, OR 97035-1827 Phone: (503) 636-2580 Fax: (503) 636-0703 Email: ppyron@nwigu.org</p>	<p><u>Attorneys for NWEC: (HC)</u> Danielle Dixon, Senior Policy Associate David S. Johnson, Attorney NW Energy Coalition 811 1st Avenue, Suite 305 Seattle, WA 98104 Phone: (206) 621-0094 Fax: (206) 621-0097 Email: danielle@nwenergy.org david@nwenergy.org</p>
<p><u>Expert for Kroger (P)</u> Kevin Higgins Energy Strategies LLC Parkside Towers 215 South State Street, Suite 200 Salt Lake City, UT 84111 801-355-4365 (Phone)</p>	<p><u>Expert for ICNU (C)</u> Michael P. Gorman James W. Collins Brubaker & Associates, Inc. 1215 Fern Ridge Parkway, Suite 208 St. Louis, MO 63141 314-275-7007 (Phone) 314-275-7036 (Fax) mgorman@consultbai.com</p>

Dated at Bellevue, Washington, this 2nd day of July, 2008.


Cindy Main