

EXHIBIT NO. \_\_\_ (JAH-29T)  
DOCKET NO. UG-040640, *et al.* (consolidated)  
2004 PSE GENERAL RATE CASE  
WITNESS: JAMES A. HEIDELL

BEFORE THE  
WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

WASHINGTON UTILITIES AND  
TRANSPORTATION COMMISSION,  
  
Complainant,  
  
v.  
  
PUGET SOUND ENERGY, INC.,  
  
Respondent.

Docket No. UG-040640  
Docket No. UE-040641  
(consolidated)

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In the Matter of the Petition of  
  
PUGET SOUND ENERGY, INC.  
  
For an Order Regarding the Accounting  
Treatment for Certain Costs of the Company's  
Power Cost Only Rate Filing.

Docket No. UE-031471 (consolidated)

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In the Matter of the Petition of  
  
PUGET SOUND ENERGY, INC.  
  
For an Accounting Order Authorizing  
Deferral and Recovery of the Investment  
and Costs Related to the White River  
Hydroelectric Project.

Docket No. UE-032043 (consolidated)

SECOND SUPPLEMENTAL PREFILED DIRECT TESTIMONY AND  
FIRST SUPPLEMENTAL PREFILED REBUTTAL TESTIMONY OF  
JAMES A. HEIDELL (NONCONFIDENTIAL)  
ON BEHALF OF PUGET SOUND ENERGY, INC.

DECEMBER 8, 2004

1 **PUGET SOUND ENERGY, INC.**

2 **SECOND SUPPLEMENTAL PREFILED DIRECT TESTIMONY AND**  
3 **FIRST SUPPLEMENTAL PREFILED REBUTTAL TESTIMONY OF**  
4 **JAMES A. HEIDELL (NONCONFIDENTIAL)**  
5 **ON BEHALF OF PUGET SOUND ENERGY, INC.**

6 **Q. Are you the same James A. Heidell who submitted direct testimony and**  
7 **rebuttal testimony in this proceeding on behalf of Puget Sound Energy, Inc.**  
8 **("PSE" or "the Company")?**

9 A. Yes, I am.

10 **Q. What is the purpose of your second supplemental prefiled direct testimony**  
11 **and first supplemental prefiled rebuttal testimony?**

12 A. I adopt the prefiled direct testimony of Colleen E. Paulson, Exhibit No. \_\_\_(CEP-  
13 1T) and the prefiled rebuttal testimony of Colleen E. Paulson, Exhibit  
14 No. \_\_\_(CEP-11T) as my own.

15 **Q. Are you sponsoring any exhibits to your second supplemental prefiled direct**  
16 **testimony and first supplemental prefiled rebuttal testimony?**

17 A. Yes, I sponsor the following exhibits to my second supplemental prefiled direct  
18 testimony and first supplemental prefiled rebuttal testimony, all of which  
19 Ms. Paulson had originally sponsored:

- 1 • Exhibit No. \_\_\_\_ (CEP-3);
- 2 • Exhibit No. \_\_\_\_ (CEP-4);
- 3 • Exhibit No. \_\_\_\_ (CEP-5);
- 4 • Exhibit No. \_\_\_\_ (CEP-6);
- 5 • Exhibit No. \_\_\_\_ (CEP-7);
- 6 • Exhibit No. \_\_\_\_ (CEP-8);
- 7 • Exhibit No. \_\_\_\_ (CEP-9);
- 8 • Exhibit No. \_\_\_\_ (CEP-10);
- 9 • Exhibit No. \_\_\_\_ (CEP-12);
- 10 • Exhibit No. \_\_\_\_ (CEP-13);
- 11 • Exhibit No. \_\_\_\_ (CEP-14); and
- 12 • Exhibit No. \_\_\_\_ (CEP-15).

13 **Q. Does this conclude your second supplemental prefiled direct testimony and**  
14 **first supplemental prefiled rebuttal testimony?**

15 A. Yes.

16 [BA043080.017/ 07771-0089]