

January 14, 2005

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Via FedEx and Electronic Mail

Ms. Carole Washburn
Office of the Secretary
Washington Utilities and Transportation Commission
1300 South Evergreen Park Dr. SW
Olympia, WA 98504

**Re: *WUTC v. Puget Sound Energy, Inc.*
Docket Nos. UE-040641 and UG-040640**

Dear Ms. Washburn:

As requested by Ms. Spencer, enclosed please find the original plus 19 copies of **Seattle Steam Company's Post-Hearing Brief in Support of the Rate Spread and Rate Design Settlement and Certificate of Service** in the above-captioned matter. Pursuant to WAC 480-07-150(d), an electronic version of same is also being provided to you at the following email address (WAC 480-07-125): records@wutc.wa.gov.

Once filed, please conform the enclosed file copy with filing date stamp and return same in the self-addressed, stamped envelope provided.

Should you have questions regarding the enclosed, please do not hesitate to contact this office. Thank you for your assistance in this matter.

Very truly yours,

GRAHAM & DUNN PC



Sharon L. Murphey
Legal Secretary to Elaine L. Spencer

/slm
Enclosures
cc: See Attached Service List

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