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*ADMITTED IN WASHINGTON AND OREGON

April 19, 2006

Ms. Carole J. Washburn
Secretary
Washington Utilities and Transportation Commission
1300 S. Evergreen Park Drive SW
Olympia, Washington 98504

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STATE OF WASH.
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Re: *Docket Nos. UE-051828 and UE-051966*
Western Village Estates v. Puget Sound Energy

Dear Ms. Washburn:

Please find enclosed for filing the original and eight copies of Puget Sound Energy prefiled rebuttal testimony in support of tariff revisions.

1. Prefiled Rebuttal Testimony of Mr. Douglas Anderson
2. Prefiled Rebuttal Testimony of Mr. Charlie Cowan
3. Prefiled Rebuttal Testimony of Mr. Leroy Bodin

Sincerely,



Walter H. Olsen, Jr.

/kjg

Enclosures

cc: Western Village Estates
Bob Cedarbaum, AAG
Judith Krebs, AAG
John Woodring, Esq.