GRAHAM & DUNN PC

May 29, 2008

LORETTA GALLAND LEGAL SECRETARY (206) 340-9618 lgalland@grahamdunn.com

Via Federal Express

Ms. Carole Washburn
Executive Secretary
Washington Utilities & Transportation Commission
P. O. Box 47250
1300 S. Evergreen Park Dr., S.W.
Olympia, WA 98504-7250

Re: PSE 2007 General Rate Case

Docket Numbers: UE-072300 and UG-072301

Dear Ms. Washburn:

On behalf of Seattle Steam Company, we enclose for filing in the above referenced matter the original and 12 copies of the following documents:

- Prefiled Testimony of Stanley Gent on Behalf of Seattle Steam Company; and
- Certificate of Service.

Thank you for your assistance.

Very truly yours,

GRAHAM & DUNN PC

Loretta Galland

Legal Secretary to Elaine L. Spencer

Enclosures

cc w/enclosures:

All representatives/parties listed in enclosed Certificate of Service m38141-980321_5.doc

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