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VIA E-MAIL AND HAND DELIVERY

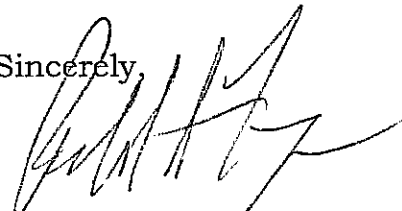
Ms. Carole J. Washburn, Executive Secretary
Washington Utilities and Transportation Commission
1300 South Evergreen Park Drive SW
Olympia, WA 98504-7250

Re: Docket No. UT-073031 – Issues List

Dear Ms. Washburn:

Pursuant to Order No. 03 in this matter, enclosed you will find the original and five copies of the Issues List.

Sincerely,



RICHARD A. FINNIGAN

RAF/km
Enclosures

cc: Service List (w/encl., via e-mail and U.S. mail, unless otherwise noted)
Client (w/encl., via e-mail)