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August 23, 2006

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

**Re: Puget Sound Energy, Inc. 2006 General Rate Case
Docket Nos. UE-060266 and UG-060267**

Dear Ms. Washburn:

Enclosed please find the original and nineteen (19) copies of the following for filing:

- (1) Rebuttal Testimony of Kimberly J. Harris, Exhibit No. ____ (KJH-3T);
- (2) Rebuttal Testimony of Susan M. McLain, Exhibit No. ____ (SML-5T), with Exhibit No. ____ (SML-6);
- (3) Rebuttal Testimony of Salman Aladin, Exhibit No. ____ (SA-4T);
- (4) Rebuttal Testimony of David E. Mills, Exhibit No. ____ (DEM-19T), with Exhibit No. ____ (DEM-20) through Exhibit No. ____ (DEM-22);
- (5) Rebuttal Testimony of Bertrand A. Valdman, Exhibit No. ____ (BAV-7T), with Exhibit No. ____ (BAV-8) through Exhibit No. ____ (BAV-13);
- (6) Rebuttal Testimony of Donald E. Gaines, Exhibit No. ____ (DEG -7CT), with Exhibit No. ____ (DEG-8) through Exhibit No. ____ (DEG-19);
- (7) Rebuttal Testimony of Roger A. Morin, Exhibit No. ____ (RAM-15T), with Exhibit No. ____ (RAM-16) through Exhibit No. ____ (RAM-24);

07771-0887/LEGAL11217315.1

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Perkins Coie LLP and Affiliates

- (8) Rebuttal Testimony of Ronald J. Amen, Exhibit No. ____ (RJA-11T), with Exhibit No. ____ (RJA-12) through Exhibit No. ____ (RJA-17);
- (9) Rebuttal Testimony of Roger Garratt, Exhibit No. ____ (RG-14T), with Exhibit No. ____ (RG-15HC) through Exhibit No. ____ (RG-16HC);
- (10) Rebuttal Testimony of Thomas M. Hunt, Exhibit No. ____ (TMH-8T), with Exhibit No. ____ (TMH-9) through Exhibit No. ____ (TMH-10);
- (11) Rebuttal Testimony of Kris Olin, Exhibit No. ____ (KO-10T), with Exhibit No. ____ (KO-11);
- (12) Rebuttal Testimony of Jeffrey A. Dubin, Exhibit No. ____ (JAD-5T), with Exhibit No. ____ (JAD-6) through Exhibit No. ____ (JAD-11);
- (13) Rebuttal Testimony of Calvin E. Shirley, Exhibit No. ____ (CES-9T), with Exhibit No. ____ (CES-10) through Exhibit No. ____ (CES-23);
- (14) Rebuttal Testimony of John H. Story, Exhibit No. ____ (JHS-19T), with Exhibit No. ____ (JHS-20) through Exhibit No. ____ (JHS-25);
- (15) Rebuttal Testimony of Karl R. Karzmar, Exhibit No. ____ (KRK-11T), with Exhibit No. ____ (KRK-12) through Exhibit No. ____ (KRK-13); and
- (16) Rebuttal Testimony of David W. Hoff, Exhibit No. ____ (DWH-6T), with Exhibit No. ____ (DWH-7) through Exhibit No. ____ (DWH-10).

An overview of the Company's filing is presented in the rebuttal testimony of Kimberly Harris.

Also enclosed are three (3) sets of workpapers for Jeffrey Dubin, Karl Karzmar, David Mills and John Story. Additional workpapers for these and other witnesses will be provided only in electronic form.

Please note that some of these materials have been marked CONFIDENTIAL or HIGHLY CONFIDENTIAL PER PROTECTIVE ORDER IN WUTC DOCKET NOS. UE-060266 AND UG-060267.

Electronic copies of these documents are provided on the enclosed CD ROMs.

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Thank you for your assistance in this matter.

Very truly yours,

A handwritten signature in black ink, consisting of a large, loopy initial 'K' followed by a long, horizontal, slightly wavy line extending to the right.

Kirstin S. Dodge

KSD:cgm
Enclosures