

September 14, 2006

Carole J. Washburn, Secretary  
Washington Utilities and Transportation Commission  
1300 S. Evergreen Park Dr. SW  
P. O. Box 47250  
Olympia, Washington 98504-7250

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

Dear Ms. Washburn:

Enclosed are the original and 16 copies of the revised testimony of James M. Russell, Exhibit No. \_\_\_\_ (JMR-1T), pages 11-13 and 19, and Exhibit No. \_\_\_\_ (JMR-7T), page 5. Changes are shown in redline format for ease of reference. Please note that pages 12 and 13 are revised only to conform pagination.

Sincerely,

ROBERT D. CEDARBAUM  
Senior Counsel

Enclosures  
RDC:emd  
cc: Parties