

October 31, 2006

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Via Electronic Mail and FedEx (overnight)

Ms. Carol Washburn
Executive Secretary
WUTC
P. O. Box 47250
1300 S. Evergreen Park Drive, S.W.
Olympia, WA 98504-7250

**Re: PSE 2006 General Rate Case
Docket Numbers UE-060266 and UG-060267
Seattle Steam Company – Post-Hearing Brief**

Dear Ms. Washburn:

On behalf of Seattle Steam Company, we enclose the original and 16 copies of the *Post-Hearing Brief*, and *Certificate of Service*. Please have the extra copy enclosed stamped with the date filed and return it to us in the enclosed self-addressed, stamped envelope included.

Should you have question regarding the above, please do not hesitate to contact our office. Thank you for your assistance.

Very truly yours,

GRAHAM & DUNN PC



Loretta Galland
Legal Secretary to Elaine L. Spencer

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cc with enclosures:
Service List (via electronic mail & FedEx)

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