Law Office of Richard A. Finnigan

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July 9, 2004

VIA E-MAIL AND HAND DELIVERY

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

Re: WUTC v. American Water Resources, Inc. – Docket Nos. UW-031284, UW-010961, and UW-031596 (consolidated)

Dear Ms. Washburn:

Enclosed are the original and ten copies of the Reply Brief of American Water Resources, Inc., Supplemental Declaration of Richard A. Finnigan, Supplemental Declaration of Julia Parker and Certificate of Service.

Thank you for your attention to this matter.

Sincerely,

RICHARD A. FINNIGAN

RAF/km Enclosures cc: Service

Service List Virgil Fox Julia Parker