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January 13, 2010

David W. Danner, Executive Director and Secretary
Washington Utilities and Transportation Commission
1300 S. Evergreen Park Dr. SW
P. O. Box 47250
Olympia, Washington 98504-7250

RE: *WUTC v. Puget Sound Energy, Inc. (2009 General Rate Case)*
Dockets UE-090704/UG-090705

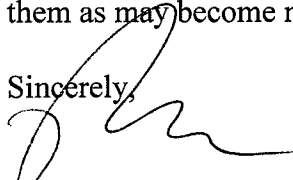
Dear Mr. Danner:

Enclosed for filing are the original and 21 copies of revised Exhibit No. KHB-2, page 2.49 and Exhibit No. KHB-3, pages 3.32 and the last 2 pages, which are not numbered. The remainder of Exhibit Nos. KHB-2 and KHB-3 remain as filed December 11, 2009. Also enclosed are the entire excel files for both Exhibit Nos. KHB-2 and KHB-3, reflecting the revisions filed today.

Distribution has been made to all other parties of record.

The enclosures are not to be construed as testimony or evidence until such time as they are received into the record. Accordingly, we reserve the right to make revisions or additions to them as may become necessary prior to the time that this witness presents his testimony.

Sincerely,



ROBERT D. CEDARBAUM
Assistant Attorney General

RDC:klg
Enclosures
cc: All parties