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December 7, 2005

Via Federal Express and Electronic Mail

Carole J. Washburn Secretary Washington Utilities & Transportation Commission 1300 S. Evergreen Park Drive S.W. Olympia, WA 98504

Re:

In the Matter of WUTC v. PacifiCorp

Consolidated Docket Nos. UE-050684 and UE-050412

Dear Ms. Washburn:

Enclosed please find the original and 19 copies of the Rebuttal Testimony of Randall J. Falkenberg on behalf of the Industrial Customers of Northwest Utilities for filing in the above-referenced matter.

Electronic copies were emailed to the Records Center today, December 7, 2005, in accordance with the Commission's November 22, 2005 Notice in this proceeding.

Please return one file-stamped copy in the postage-prepaid envelope provided. Thank you for your assistance.

Sincerely yours,

Christian W. Griffen

Enclosures

cc: Service List

CERTIFICATE OF SERVICE

I hereby certify that I have this day served a copy of the foregoing Rebuttal Testimony of Randall J. Falkenberg on behalf of the Industrial Customers of Northwest Utilities upon the parties, shown below, listed on the official service lists in consolidated Docket Nos. UE-050684 and UE-050412, by causing the same to be mailed, postage-prepaid, through the U.S. Mail, and by providing an electronic version to the parties when it was provided to the Commission.

DATED at Portland, Oregon, this 7th day of December, 2005.

Davison Van Cleve, P.C.

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