

August 2, 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: *Penalty Assessment against IBFA Acquisition Co., LLC*  
Docket No. UT-060977

Dear Ms. Washburn:

Enclosed for filing in the referenced docket are an original and eight copies of Staff's Response to IBFA Acquisition Company, LLC's Application for Mitigation, Declaration of Sheri Hoyt and Certificate of Service.

Sincerely,

JENNIFER CAMERON-RULKOWSKI  
Assistant Attorney General

JCR:emd  
Enclosures  
cc: Parties