November 18, 2005

## VIA ELECTRONIC FILING & ABC/LMI

Ms. Carole Washburn Executive Secretary Washington Utilities and Transportation Commission 1300 S. Evergreen Park Drive SW P.O. Box 47250 Olympia, WA 98504-7250

Re: In the Matter of the Joint Application of MidAmerican Energy Holdings Company and PacifiCorp, d/b/a Pacific Power & Light Company, Docket No. UE-051090

Dear Ms. Washburn:

Enclosed please find the originals and fifteen copies of Direct Testimony and Exhibits of Stephen G. Hill and James Dittmer, and a copy of the Certificate of Service for filing in the above-entitled case.

Sincerely,

Robert W. Cromwell, Jr. Assistant Attorney General Public Counsel Section (206) 464-6595

RWC:cjw Enclosures

cc: Service List (U.S. Mail)