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August 30, 2007

BY ELECTRONIC AND OVERNIGHT MAIL

Ms. Carole J. Washburn
Executive Secretary
Washington Utilities and Transportation
Commission
1300 S. Evergreen Park Drive SW
Olympia, WA 98504

Re: Docket No. UG-061721

Dear Ms. Washburn:

I am enclosing an original and 12 copies of a non-consolidation opinion, obtained pursuant to Commitment 30 of Appendix A to the Stipulation approved in Order 06 in the above-referenced docket.

Copies of this filing are being provided to the parties to this proceeding.

Thank you for your attention to this matter.

Sincerely yours,

Lawrence Reichman

LR:dma

Enclosures

cc: Service list

62016-0001/LEGAL13522937.1

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Perkins Coie LLP and Affiliates

CERTIFICATE OF SERVICE

I hereby certify that I have this day served this **Non-consolidation Opinion Pursuant to Commitment 30**, in Docket UG-061721, by causing a copy to be sent by electronic mail and U.S. mail to:

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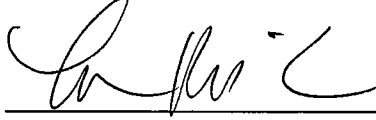
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Dated this 30th day of August, 2007.

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