BEFORE THE

WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

DOCKET NO. UE-050684

ICNU'S RESPONSE TO BENCH REQUEST NO. 26

Bench Request No. 26:

Is Mr. Selecky's tax adjustment a revenue requirement or NOI number?

Response to Bench Request No. 26:

Mr. Selecky's tax adjustment is a revenue requirement adjustment.

Date:January 27, 2006Respondent:James Selecky, Irion SangerWitness:James Selecky