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December 5, 2005

**VIA ELECTRONIC MAIL
AND MESSENGER**

<records@wutc.wa.gov>

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

Re: Docket No. UE-051090

Dear Ms. Washburn:

Enclosed for filing in the above proceeding are the original and fifteen copies of Applicants' Rebuttal Testimony and Exhibits. An electronic copy of the filing will also be sent to the Commission's record center.

Thank you for your assistance.

Very truly yours,

A handwritten signature in black ink, appearing to read "James M. Van Nostrand".

James M. Van Nostrand
Counsel for Joint Applicants MidAmerican Energy Holdings
Company and PacifiCorp

JMV:jlf
Enclosures
cc: Service List

Oregon
Washington
California
Utah
Idaho