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February 28, 2006

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


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STATE OF WASH.
UTIL. AND TRANSP.
COMMISSION

Re: Docket No. UW-051444 - Kayak Estates Water, LLC

Dear Ms. Washburn:

Enclosed for filing are the original and nine copies of the Direct Testimony of David K. Dorland and the Direct Testimony of Richard Koopmans on behalf of Kayak Estates Water, LLC.

Sincerely,



RICHARD A. FINNIGAN

RAF/km
Enclosures

cc: Jennifer Cameron-Rulkowski (w/encl., via hand delivery and e-mail)
ALJ Theodora Mace (w/encl., via hand delivery and e-mail)
David Dorland (w/encl., via e-mail)