September 22, 2004

VIA ELECTRONIC MAIL & ABC LEGAL MESSENGER Carole Washburn

Carole Washburn Executive Secretary Washington Utilities & Transportation Commission 1300 S. Evergreen Pk. Dr. S.W. PO Box 47250 Olympia, WA 98504-7250

Re: WUTC v. PSE

Docket Nos. UE-040641 & UG-040640

Dear Ms. Washburn:

Enclosed please find the originals and nineteen copies of the Direct Testimony and Exhibits of Stephen G. Hill and Jim Lazar for filing in the above entitled case.

For confirmation of receipt, I have enclosed a copy to be date-stamped and sent back to us in the enclosed self-addressed, stamped envelope.

Sincerely,

Simon J. ffitch Assistant Attorney General Public Counsel Section (206) 389-2055

SJf:cjw

cc: Service List (First Class Mail & Electronic