March 17, 2006

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

Dear Ms. Washburn

Subject: Petitioners Rebuttal Testimony – Docket No. UT-050778

Pursuant to Paragraph 12 of Order No. 01 dated August 4. 2005 in the above referenced docket, please find enclosed for filing an original and six (6) copies of the rebuttal testimony of 1) Douglas B Rupp and 2) Professor Raymond A. Jussaume.

One of the exhibits is designated confidential pursuant to WAC 480-07-160, and the Protective Order in this matter. Therefore, this document is being provided on canary yellow paper in a separate sealed envelope.

If you have any questions please email me at rupp@gnat.com.

Very sincerely yours,

/Original signed by/

Douglas B. Rupp

DBR:dbr Enclosures

Cc: Parties and ALJ Caille