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August 12, 2008

VIA WEB PORTAL AND OVERNIGHT MAIL

David Danner, Executive Director and Secretary
Washington Utilities and Transportation Commission
1300 Evergreen Park Drive, SW
Olympia, WA 98504

**Re: In Re the Joint Application of Puget Holdings LLC and Puget Sound Energy, Inc.
Docket No. U-072375**

Dear Mr. Danner:

Enclosed for filing please find an original and twelve (12) copies of Prefiled Joint Rebuttal Testimony of William N. Horton, Robinson K. Kupchak, Christopher J. Leslie, Eric M. Markell on Behalf of Commission Staff, Puget Holdings LLC and Puget Sound Energy, Inc. Supporting Settlement.

An electronic copy is provided on the enclosed CD ROMs.

If you have any questions, please contact either Sheree Carson at (425) 635-1422 or Jason Kuzma at (425) 635-1416.

Very truly yours,

Sheree Strom Carson

SSC:cgm

Enclosures

cc: Judge Moss
All Parties

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