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September 23, 2004

**VIA E-MAIL SERVICE and
UPS OVERNIGHT DELIVERY**

Carole J. Washburn, Secretary
Washington Utilities and Transportation Commission
P.O. Box 47250
1300 S. Evergreen Park Drive, SW
Olympia, WA 98504-7250

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04 SEP 24 AM 11:14
STATE OF WASH.
UTIL. AND TRANSP.
COMMISSION

Re: In the matter of *WUTC v. PSE*
Docket Nos. UG-040640 and UE-040641

Dear Secretary Washburn:

Enclosed for filing please find the original plus twelve copies of the Prefiled Direct Testimony of Theodore S. Lehmann (nonconfidential) on behalf of Cost Management Services, Inc. in the above referenced matter.

Very truly yours,

Davis Wright Tremaine LLP

John A. Cameron

JAC:smp
Enclosures
cc: Service List