March 21, 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 Drs. Heather Hudson and Edwin Parker.

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