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**VIA HAND DELIVERY & EMAIL**

November 3, 2004

Ms. Carole J. Washburn  
Washington Utilities and Transportation  
Commission  
1300 S. Evergreen Park Drive SW  
Olympia, WA 98504

**Re: 2004 PSE General Rate Case  
Consolidated Docket Nos. UG-040640, UE-040641, UE-031471,  
UE-032043**

Dear Ms. Washburn:

Enclosed are an original and 19 copies of the following documents in the above-referenced matter:

- Prefiled Rebuttal Testimony of Stephen P. Reynolds, Ex. No. \_\_\_\_ (SPR-3T);
- Prefiled Rebuttal Testimony of Bertrand A. Valdman, Ex. No. \_\_\_\_ (BAV-4T);
- Prefiled Rebuttal Testimony of Charles J. Cicchetti, Ex. No. \_\_\_\_ (CJC-6T) with Exhibits CJC-7 through CJC-9;
- Prefiled Rebuttal Testimony of Donald E. Gaines, Ex. No. \_\_\_\_ (DEG-9CT) with Exhibits DEG-10 through DEG-17;
- Prefiled Rebuttal Testimony of Eric M. Markell, Ex. No. \_\_\_\_ (EMM-6CT) with Exhibits EMM-7C and EMM-8C;
- Prefiled Rebuttal Testimony of Julia M. Ryan, Ex. No. \_\_\_\_ (JMR-12T) with Exhibits JMR-13 through JMR-26C;
- Prefiled Rebuttal Testimony of Jeffrey A. Dubin, Ex. No. \_\_\_\_ (JAD-15T) with Exhibits JAD-16 and JAD-17;

[07771-0089-000000/BA043070.093]

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Perkins Coie LLP (Perkins Coie LLC in Illinois)

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- Prefiled Rebuttal Testimony of Susan McLain, Ex. No. \_\_\_\_ (SML-9T) with Exhibits SML-10 and SML-11;
- Prefiled Rebuttal Testimony of Michelle N. Clements, Ex. No. \_\_\_\_ (MNC-1T) with Exhibits MNC-2 through MNC-4;
- Prefiled Rebuttal Testimony of Barbara A. Luscier, Ex. No. \_\_\_\_ (BAL-4T) with Exhibits BAL-G5 through BAL-G6;
- Prefiled Rebuttal Testimony of Karl R. Karzmar, Ex. No. \_\_\_\_ (KRK-1T) with Exhibits KRK-2 through KRK-4;
- Prefiled Rebuttal Testimony of John H. Story, Ex. No. \_\_\_\_ (JHS-7CT) with Exhibits JHS-8C through JHS-11C;
- Prefiled Rebuttal Testimony of Colleen E. Paulson, Ex. No. \_\_\_\_ (CEP-11T) with Exhibits CEP-12 through CEP-15; and
- Prefiled Rebuttal Testimony of James A. Heidell, Ex. No. \_\_\_\_ (JAH-14T) with Exhibits JAH-15 through JAH-28.

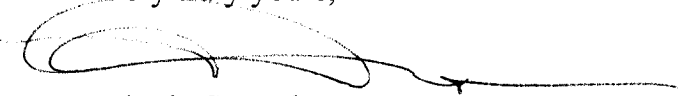
We are also enclosing three copies of the workpapers related to these exhibits.

Please note that some of these materials have been marked CONFIDENTIAL or HIGHLY CONFIDENTIAL PER PROTECTIVE ORDER IN WUTC DOCKET NO. UG-040640 ET AL.

Electronic copies of these documents have been emailed to the Commission's records center. Workpapers for the rebuttal testimony and exhibits are also being provided to the service list in this proceeding.

Thank you for your assistance in this matter.

Very truly yours,



Kirstin S. Dodge  
KSD:pli  
Enclosures  
cc: Service List

## CERTIFICATE OF SERVICE

I hereby certify that I have this day served the foregoing letter and enclosed rebuttal testimony via overnight mail and via email in accordance with WAC 480-07-150(6)(b).

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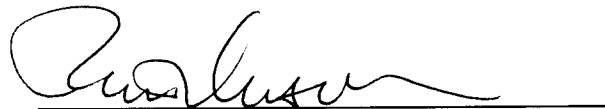
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Dated at Bellevue, Washington, this 3rd day of November, 2004.



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Pam Iverson