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May 23, 2008

Via Overnight Delivery

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

Re: Docket No. UT-053041

Dear Ms. Washburn:

Enclosed for filing in the above-referenced docket, please find the original and 2 copies of the Direct Testimony of Keith Southard with its attached Exhibits (Public, Confidential and Highly Confidential versions) and the Direct Testimony of Paul J. Eisenberg. Also enclosed for filing is the original and 2 copies of Exhibit A & C to the Protective Order for Gregory J. Kopta.

Thank you for your assistance.

Very truly yours,

Davis Wright Tremaine LLP

Mary A. Scarsorie

Assistant to Gregory J. Kopta

Enclosures

cc: Service List