

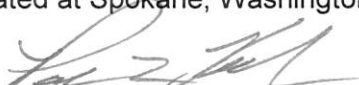
## CERTIFICATE OF SERVICE

I HEREBY CERTIFY that I have served the Joint Issues List in the Washington Electric and Gas General Rate Case Filing (UE-120436 et al.), by mailing a copy thereof, postage prepaid to the following:

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I declare under penalty of perjury that the foregoing is true and correct.

Dated at Spokane, Washington this 1st day of October, 2012.

  
\_\_\_\_\_  
Paul Kimball  
Regulatory Analyst