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VIA EMAIL & OVERNIGHT MAIL

December 9, 2004

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

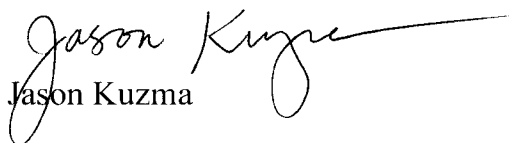
**Re: 2004 PSE General Rate Case
Consolidated Docket Nos. UG-040640, UE-040641, UE-031471,
UE-032043**

Dear Ms. Washburn:

Enclosed are an original and nineteen copies of (i) revised page 3 of the Prefiled Rebuttal Testimony of Michelle N. Clements and (ii) revised Fourth Exhibit to the Prefiled Rebuttal Testimony of Julia M. Ryan, Exhibit No. ____ (JMR-16C) (CONFIDENTIAL) in the above-referenced matters. Electronic copies of these documents have been emailed to the Commission's records center.

Thank you for your assistance in this matter.

Very truly yours,


Jason Kuzma

JK:pli
Enclosures
cc: Service List (via email and overnight courier)

[07771-0089/BA043440.023]

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