January 27, 2004

Via Email and Federal Express

Carole J. Washburn Secretary Washington Utilities and Transportation Commission PO Box 47250 1300 S Evergreen Park Drive, SW Olympia WA 98504-7250

Re: In the matter of Washington Utilities and Transportation Commission v. Puget Sound Energy, Inc.

Docket Nos. UG-040640 et al.

Dear Ms. Washburn:

Enclosed please find the original and twenty (20) copies of the Reply Brief on behalf of the Industrial Customers of Northwest Utilities in the above-referenced Docket.

The electronic copies will be sent to the Records Center and parties on January 27, 2005, via electronic mail.

Please return a file-stamped copy of the document in the postage-prepaid envelope provided. Thank you for your assistance.

Sincerely yours,

Ruth A. Miller

Enclosures

cc: Service List

CERTIFICATE OF SERVICE

I hereby certify that I have this day served the foregoing Reply Brief on behalf of the Industrial Customers of Northwest Utilities upon all parties of record in this proceeding, by mailing a copy thereof in a sealed, first-class postage prepaid envelope to each individual's lastknown address, as listed below.

DATED this 27th day of January, 2004.

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