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January 26, 2005

VIA HAND DELIVERY

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

Re: **WUTC v. Puget Sound Energy**
Docket Nos. UG-040640 and UE-040641

Dear Ms. Washburn:

Enclosed please find an original and 19 copies of the Reply Brief of the Northwest Industrial Gas Users (NWIUGU) in the above-captioned matter. I have enclosed a file copy to be file date stamped and returned in the enclosed self-addressed stamped envelope for our records. An electronic copy will also be sent to the Records Center on January 27, 2005.

Please contact me if you have any questions. Thank you for your assistance.

Very truly yours,



Edward A. Finklea

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Enclosures
cc: Service List