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January 17, 2012

Via Email and Federal Express

Mr. David E. Danner
Executive Director & Secretary
Washington Utilities and Transportation Commission
PO Box 47250
1300 S Evergreen Park Drive SW
Olympia, WA 98504-7250

Re: In the Matter of WUTC v. Puget Sound Energy, Inc
Docket No. UE-111048

Dear Mr. Danner:

Enclosed please find the original and eighteen (18) copies of the Cross Answering Testimony and Exhibit of Michael Deen on behalf of the Industrial Customers of Northwest Utilities in the above-referenced matter.

If you have any questions or concerns, please do not hesitate to contact our office. Thank you for your assistance.

Sincerely yours,

/s/ Sarah A. Kohler
Sarah A. Kohler

Enclosures

cc: Service List

CERTIFICATE OF SERVICE

I hereby certify that I have this day served the foregoing Cross Answering Testimony and Exhibit 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 last-known address, as listed below.

DATED this 17th day of January, 2012.

Davison Van Cleve, P.C.

/s/ Sarah A. Kohler
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