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June 18, 2008

**VIA FEDERAL EXPRESS
AND ELECTRONIC FILING**

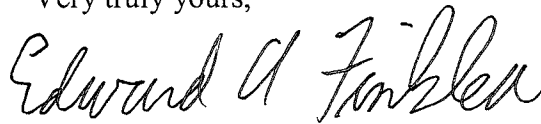
Carol Washburn
Executive Secretary
Washington Utilities & Transportation
Commission
1300 S. Evergreen Park Drive, S.W.
P.O. Box 47250
Olympia, WA 98504-7250

Re: Washington Utilities & Transportation Commission vs.
Puget Holdings LLC and Puget Sound Energy, Inc.
Docket No. U-072375

Dear Ms. Washburn:

In accordance with the schedule established in this proceeding, today is the date for the filing of direct testimony regarding the merits of the proposed merger between Puget Energy and the Investor Consortium headed by Macquarie Infrastructure Partners. The Northwest Industrial Gas Users ("NWIGU") support the views expressed in the Direct Testimony of Michael Gorman, filed today on behalf of the Industrial Customers of Northwest Utilities ("ICNU"). NWIGU is not sponsoring Direct Testimony by a separate witness. NWIGU reserves the right to address issues in hearings and through briefs filed later in this proceeding.

Very truly yours,



Edward A. Finklea

EAF:tr

Enclosure(s)

cc: Official Service List

**CERTIFICATE OF SERVICE
(U-072375)**

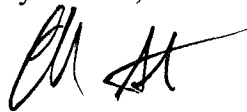
I HEREBY CERTIFY that I have this day served the foregoing document upon all parties of record (listed below) in these proceedings by mailing a copy properly addressed with first class postage prepaid.

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Dated in Portland, Oregon this 18th day of June, 2008.



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