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ADMITTED IN OREGON AND WASHINGTON

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December 15, 2011

VIA E-MAIL AND FEDERAL EXPRESS

Mr. David W. Danner
Executive Director & Secretary
Washington Utilities & Transportation Commission
1300 South Evergreen Park Drive SW
P.O. Box 47250
Olympia, Washington 98504-7250

RE: Washington Utilities & Transportation Commission v. Puget Sound Energy Docket No. UG-110723

Dear Mr. Danner:

Enclosed please find one copy of the Northwest Industrial Gas Users' cross-examination exhibits in regard to the above-referenced docket. These exhibits were provided electronically on December 15, 2011 to the Records Center and the Parties.

Respectfully submitted,

Tommy Brooks

cc: Service List (via E-Mail)