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VIA FEDERAL EXPRESS

David Danner 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 Sound Energy **Docket Nos. UE-111048** and **UG-111049** (*consolidated*)

Dear Mr. Danner:

Enclosed for filing are the original and eighteen copies of cross-examination exhibits submitted by the Northwest Industrial Gas Users in the above-referenced docket.

Very truly yours,

Tommy A. Brooks

TAB:sk Enclosures

cc: UE-111048 and UG-111049 Current Service List (e-mail only)