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March 26, 2012

**VIA E-MAIL AND
FEDERAL EXPRESS**

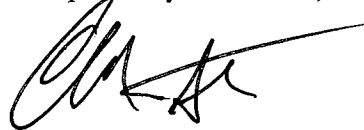
Mr. David W. Danner
Executive Director & Secretary
Washington Utilities & Transportation Commission
1300 South Evergreen Park Drive SW
P.O. Box 47250
Olympia, Washington 98504-7250

**RE: Washington Utilities & Transportation Commission v. Puget Sound Energy
Docket No. UE-111048 and UG-111049**

Dear Mr. Danner:

Enclosed please find an original and eighteen (18) copies of the Reply Brief of the Northwest Industrial Gas Users. A copy was provided to all parties in the matter via first class mail.

Respectfully submitted,



Chad M. Stokes

cc: Service List