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**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 an original and twelve (12) copies of the Reply Brief of the Northwest Industrial Gas Users. A copy was provided to all parties in the matter via electronic mail.

Respectfully submitted,



Tommy Brooks

cc: ALJ Gregory Kopta (via e-mail)
Service List (via e-mail)