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VIA ELECTRONIC FILING

David Danner
Executive Director and Secretary
Washington Utilities and Transportation Commission
1300 S. Evergreen Pk. Dr. S.W.
P. O. Box 47250
Olympia, WA 98504-7250

Re: Commission Investigation Into Natural Gas Conservation Programs
Docket No. UG-121207

Dear Mr. Danner:

Enclosed please find the submission of Public Counsel's Second Comments in the above-entitled docket.

Sincerely,

Mary M. Kimball
Senior Regulatory Analyst
Public Counsel Division
(206) 389-2529

CC: Deborah Reynolds