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September 23, 2004

VIA HAND DELIVERY

Carole J. Washburn
Secretary
Washington Utilities and Transportation Commission
PO Box 47250
1300 S. Evergreen Park Drive, SW
Olympia, WA 98504-7250

Re: **WUTC v. Puget Sound Energy**
Docket Nos. UG-040640 and UE-040641

Dear Ms. Washburn:

Enclosed please find an original and 19 copies of the direct testimony of Don Schoenbeck on behalf of the Northwest Industrial Gas Users (NWIGU) and Cost Management Services. Also enclosed are the original and 19 copies of the direct testimony of Thomas Yarborough on behalf of NWIGU. I have enclosed an extra copy of each document to be file-stamped and returned for our records. Electronic copies will be sent to the records center on September 23, 2004.

Thank you for your assistance.

Very truly yours,



Edward A. Finklea

EAF/dh
Enclosures
cc: Service List