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May 30, 2013

VIA FEDERAL EXPRESS AND ELECTRONIC FILING

Steven V. King
Acting Executive Director & Secretary
Washington Utilities & Transportation Commission
1300 S. Evergreen Park Drive, S.W.
P.O. Box 47250
Olympia, WA 98504-7250

Re: WUTC v. Puget Sound Energy, Inc.

Docket Nos. UE-121697 and UG-121705 (Consolidated) Docket Nos. UE-130137 and UG-130138 (Consolidated) NWIGU Cross Examination Exhibits

111110 Closs Examination Exhibit

Dear Mr. King:

Enclosed please find the original plus sixteen copies of the Northwest Industrial Gas Users' Post Hearing Brief in the above-captioned matters.

If you have any questions, please call me or Chad Stokes at (503) 224-3092.

Very truly yours,

Tommy A. Brooks

TAB:sk

cc: Judge Dennis Moss (via e-mail)

UE-121697 & UG-121705 Service List UE-130137 & UG-130138 Service List