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March 28, 2014

### Via E-mail and Federal Express

Mr. Steven V. King

Acting Executive Director

Washington Utilities & Transportation Commission

1300 S. Evergreen Pk. Dr. S.W.

P. O. Box 47250

Olympia, WA 98504-7250

Re: In the Matter of PUGET SOUND ENERGY

For an Accounting Order Approving the Allocation of Proceeds of the Sale of Certain Assets to Public Utility District #1 of Jefferson County

**Docket No. UE-132027**

Dear Mr. King:

 Enclosed please find an original and twelve (12) copies of the Response Testimony and Exhibits of Michael P. Gorman on behalf of the Industrial Customers of Northwest Utilities.

 Thank you for your assistance, and please do not hesitate to contact our office with any questions.

 Sincerely,

*/s/ Jesse O. Gorsuch*

 Jesse O. Gorsuch

Enclosures

cc: Service List

##### CERTIFICATE OF SERVICE

I hereby certify that I have this day served the attached **Response Testimony of Michael P. Gorman on behalf of the Industrial Customers of Northwest Utilities** upon all parties of record in this proceeding by sending a copy via electronic mail and by mailing a copy via First Class U.S. Mail, postage prepaid, to the following parties at the following addresses.

DATED this 28th day of March, 2014.

Davison Van Cleve, P.C.

 */s/ Jesse O. Gorsuch*

Jesse O. Gorsuch

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| **PUGET SOUND ENERGY**KEN JOHNSONPO BOX 97034 PSE-08NBELLEVUE WA 98009-9734ken.s.johnson@pse.com | **PERKINS COIE**SHEREE STROM CARSON10885 N.E. FOURTH STREET STE 700 BELLEVUE WA 98004-5579scarson@perkinscoie.com |
| **WASHINGTON UTILITIES & TRANSPORTATION COMMISSION**ROBERT D. CEDARBAUMPO BOX 40128OLYMPIA, WA 98504bcedarba@wutc.wa.gov | **OFFICE OF THE ATTORNEY GENERAL**LISA W. GAFKEN800 FIFTH AVENUE, SUITE 2000SEATTLE, WA 98104-3188lisa.gafken@atg.wa.gov |