

Davison Van Cleve PC

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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

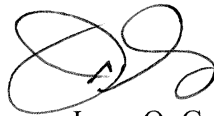
Re: In the Matter of PUGET SOUND ENERGY
For an Accounting Order Approving the Allocation of Proceeds of the
Sale of Certain Assets to Public Utility District #1 of Jefferson County
Docket No. UE-132027

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,



Jesse O. Gorsuch

Enclosures

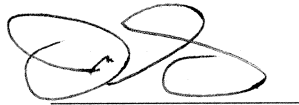
cc: Service List

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.



Jesse O. Gorsuch

PUGET SOUND ENERGY
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ken.s.johnson@pse.com

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**WASHINGTON UTILITIES &
TRANSPORTATION COMMISSION**
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