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February 11, 2015

Via E-mail and Federal Express

Mr. Steven V. King
Executive Director & Secretary
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, INC. Expedited Rate Filing WN *V-60*, Tariff G, Electric Service, Advice No. 2013-01 and Joint Petition of PSE and NW Energy Coalition for an Order Authorizing PSE to Implement Electric Decoupling Mechanisms (*Remand Proceeding*)

Docket Nos. UE-130137/UG-130138 (consolidated) and UE-121697/UG-121705 (consolidated)

Dear Mr. King:

Enclosed for filing in the above-captioned proceeding, please find an original and one (1) copy of Michael P. Gorman's revised Response and Rebuttal Testimony and Exhibits on behalf of the Industrial Customers of Northwest Utilities ("ICNU").

Please note that ICNU's numbering of Mr. Gorman's previously filed testimony and exhibits in the remand phase of this proceeding did not account for his filing of supplemental testimony on May 7, 2013 (Exh. Nos. MPG-23T and MPG-24). Accordingly, ICNU is now resubmitting Mr. Gorman's responsive and rebuttal testimony and exhibits—including his revisions filed on February 10, 2015—with updated exhibit numbers. Mr. Gorman's testimony and exhibits are otherwise unchanged.

Thank you for your assistance. If you have any questions, please do not hesitate

Sincerely,

Jesse O. Gorsuch

Enclosures cc: Service List

to call.

CERTIFICATE OF SERVICE

I hereby certify that I have this day served the attached Revised Response

& Rebuttal Testimony and Exhibits of Michael P. Gorman upon all parties of record

in this proceeding, as shown below, by sending a copy via electronic mail.

DATED at Portland, Oregon, this 11th day of February, 2015.

Davison Van Cleve, P.C.

Jesse O. Gorsuch

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