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Via Electronic Filing

Mr. Steven V. King
Executive Director and Secretary
Washington Utilities & Transportation Commission
1300 S. Evergreen Pk. Dr. S.W.
P. O. Box 47250
Olympia, WA 98504-7250

Re: Investigation of Possible Ratemaking Mechanisms to Address Utility
Earnings Attrition, **Docket U-150040**

Dear Mr. King:

Enclosed for filing in the above-captioned proceeding, please find the Comments of the Industrial Customers of Northwest Utilities.

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

Sincerely,

/s/ Jesse O. Gorsuch
Jesse O. Gorsuch

Enclosure