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May 8, 2017

VIA WEB PORTAL

Steven V. King, Executive Director and Secretary
Washington Utilities and Transportation Commission
1300 S. Evergreen Park Dr. SW
P.O. Box 47250
Olympia, Washington 98504-7250

**Re: *Washington Utilities and Transportation Commission v. Puget Sound Energy*
Docket No. PG-160924**

Dear Mr. King:

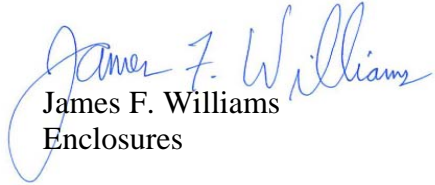
Enclosed for filing is Puget Sound Energy's ("PSE") Response Testimony of Cathy A Koch and Duane A. Henderson. Enclosed is:

1. 160924-CAK-1T-PSE-5-8-17.pdf
2. 160924-CAK-1T-PSE-5-8-17.doc
3. 160924-CAK-2-PSE-5-8-17.pdf
4. 160924-CAK-2-PSE-5-8-17.doc
5. 160924-CAK-3-PSE-5-8-17.pdf
6. 160924-CAK-3-PSE-5-8-17.doc
7. 160924-DAH-1T-PSE-5-8-17.pdf
8. 160924-DAH-1T-PSE-5-8-17.doc
9. 160924-DAH-2-PSE-5-8-17.pdf
10. 160924-DAH-2-PSE-5-8-17.doc
11. Certificate of Service.

Please do not hesitate to contact me if you have any questions.

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Very truly yours,


James F. Williams
Enclosures

cc: All parties