



The PSE Building
10885 N.E. Fourth Street, Suite 700
Bellevue, WA 98004-5579
PHONE: 425.635.1400
FAX: 425.635.2400
www.perkinscoie.com

Donna L. Barnett
PHONE: 425.635.1419
FAX: 425.635.2419
EMAIL: DBarnett@perkinscoie.com

May 23, 2014

VIA WEB PORTAL & FEDERAL EXPRESS

Steven King, Executive Director and Secretary
Washington Utilities & Transportation Commission
1300 S. Evergreen Park Dr. S.W.
Olympia, WA 98504-7250

**Re: Puget Sound Energy, Inc.'s Response to Bench Request No. 001
JPUD Accounting Petition, Docket No. UE-132027**

Dear Mr. King:

Enclosed please find the original and twelve (12) copies of Puget Sound Energy, Inc.'s Response to Bench Request No. 001.

If you have any questions regarding these materials, please contact the undersigned at (425) 635-1419, or Mark Quehrn at (425) 635-1402.

Very truly yours,

Donna L. Barnett

DLB:ic
Enclosures

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