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June 10, 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 for filing in the above-referenced matter, please find the original and twelve (12) copies of the Opening Brief of the Industrial Customers of Northwest Utilities.

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

Sincerely,



Jesse O. Gorsuch

cc: Service List

CERTIFICATE OF SERVICE

I hereby certify that I have this day served the attached **Opening Brief 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 10th day of June, 2014.

Davison Van Cleve, P.C.



Jesse O. Gorsuch

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