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August 16, 2013

### Via Electronic Mail

Mr. Steven V. King

Acting Executive Director and Commission Secretary

Washington Utilities & Transportation Commission

1300 S. Evergreen Pk. Dr. S.W.

P. O. Box 47250

Olympia, WA 98504-7250

Re: PSE’s 2013 Integrated Resource Work Plan pursuant to WAC 480-100-238 (**Docket No. UE-120767**); PSE’s 2013 Integrated Resource Plan Pursuant to WAC 480-90-238 (**Docket No. UG-120768**)

Dear Mr. King:

 Attached for filing in the above-referenced dockets, please find the Comments of the Industrial Customers of Northwest Utilities.

 Thank you for your assistance, and please don’t hesitate to call our office with any questions.

 Sincerely,

 */s/ Jesse Gorsuch*

 Jesse Gorsuch

Enclosures